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VOLUME I

SUMMARY REPORT AND FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA

Hon. J. P. Goyer, M. P., P. C.

public accounts of canada

1975

VOLUME I

SUMMARY REPORT AND
FINANCIAL STATEMENTS



RECEIVER GENERAL FOR CANADA

Hon. J. P. Goyer, M. P., P. C.

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Ottawa, 1975

To His Excellency
The Right Honourable Jules Léger, C.C., C.M.M., C.D.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1975.

All of which is respectfully submitted.

C. M. Drury,
Acting Minister of Finance.

OTTAWA, SEPTEMBER 15, 1975.


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To The Honourable C. M. Drury,
Acting Minister of Finance.

In accordance with the provisions of Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, I have the honour to transmit herewith the Public Accounts of Canada for the fiscal year ended March 31, 1975, to be laid by you before the House of Commons.

Respectfully submitted,

J. P. GOYER,
Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1975.

To The Honourable J. P. Goyer,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1975.

Under Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1975, and of the assets and liabilities of Canada as at March 31, 1975, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, those statements required by the Financial Administration Act to be published in the Public Accounts, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments.

Volume III—The financial statements of all Crown Corporations and the Auditors' reports thereon.

Respectfully submitted,

J. L. FRY,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 15, 1975.

VOLUME 1

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SECTION 1

1974-75
PUBLIC ACCOUNTS

The Scope and Methods of the Public Accounts

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THE SCOPE AND METHODS OF THE PUBLIC ACCOUNTS

The Nature and Format of the Public Accounts

The Nature of the Public Accounts

The Public Accounts of Canada is the annual financial report of the Government of Canada prepared by the Receiver General for Canada as required by Section 55 of the Financial Administration Act. The report covers the financial transactions of the Government during the fiscal year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the accounts of those crown corporations and other bodies which are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the Government that ends on March 31.

The Format of the Public Accounts

The Public Accounts is produced in three volumes. Volume I contains:

—A brief outline of the principal features of the Government's financial statements and accounting system;
—A summary of the highlights of the Government's financial operations during the fiscal year then ended, including revenue and expenditure on a National Accounts basis;
—A review of budgetary revenue, expenditure and the surplus for the fiscal year, with comments on the significant aspects of the more important items;
—An analysis of non-budgetary transactions;
—A summary of the financing operations of the Government and their effect on the unmatured debt and the cash position of the Government;
—Statements of the expenditures, revenues, assets and liabilities of Canada certified by the Auditor General;
—A statement of the contingent liabilities of Canada.

It also includes:

—Summaries of appropriations and expenditures for each department;
—The statements required by the Financial Administration Act to be published in the Public Accounts;
—A number of supporting schedules and statements.

Volume II reviews the financial statements of departments in finer detail. For each department, this volume presents:

—Appropriations, expenditures and unexpended balances;
—The total cost of each program;
—An analysis of expenditures by programs;
—An analysis of expenditures by standard objects;
—An analysis of expenditures by activities within a program;
—A statement of the grants, contributions and other transfer payments made;
—A statement of revenues collected;
—A summary of all receipts and outlays and any special accounts maintained.

Volume II also provides a range of additional information, by departments, on items such as:

—Accounts receivable;
—Payments for professional and special services;
—The construction and the acquisition of machinery, equipment, land, buildings, and works.

Volume III includes the financial statements of crown corporations which keep their own accounts, together with the reports of their auditors.

The Government's Accounting System

The practices described in what follows have developed over a number of years and reflect the provisions of the British North America Act and other legislation. They have, however, been under review by an interdepartmental committee preparing a "Study of the Accounts of Canada" and consisting of representatives of the Treasury Board, the Department of Finance and the Receiver General for Canada. These practices may therefore alter to the extent that recommendations flowing from the "Study of the Accounts of Canada" are accepted.

To assist the reader in interpreting the Government's financial statements, a brief outline of the main features of its accounting methods is given in the paragraphs which follow. This outline includes:

—The basic concepts of the Government's accounting system;
—The definition of the Government of Canada as an accounting entity;
—The identification of its financial transactions;
—The allocation of transactions to fiscal years;
—The measurement of transactions;
—The classification of transactions.

Basic Concepts

The two basic concepts of the Government's accounting system in the British North America Act are that all duties and revenues, other than those reserved to the Provinces, "shall form One Consolidated Revenue Fund" and that the balance of the Fund, after certain prior charges, is for appropriation by the Parliament of Canada. The Financial Administration Act further provides that "All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year" but modifies this requirement by permitting debts incurred during a fiscal year to be paid within the thirty days following the end of that year; any debts so paid may be charged in the accounts of the fiscal year just ended. After the period of thirty days allowed for the payment of debts, no further disbursements can be made from the unexpended balance of any annual appropriation. As a result, there are then no valid annual appropriations under which debts incurred during a fiscal year but still unpaid can be discharged. All disbursements to discharge debts incurred during a fiscal

year should therefore be reflected in the accounts of that year. The effects of these constitutional and legal provisions are examined further in the following section.

The Government of Canada as an Accounting Entity

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, crown corporation or fund. There are, however, a number of crown corporations and other bodies which operate their own banking facilities and keep their own accounts. The financial transactions of these organizations are reflected in the transactions of the Government of Canada only to the extent that they receive money from or pay it to the Government.

As an accounting entity, the Government of Canada is therefore defined as the aggregate of all departments, agencies, boards, commissions, councils, crown corporations, funds and other bodies, with two exceptions. These exceptions are the "Agency" and "Proprietary" crown corporations, listed respectively in Schedules C and D of the Financial Administration Act and those crown corporations that are not subject to the Financial Administration Act. The crown corporations not subject to the Financial Administration Act include the Bank of Canada, the Canada Council, the Canadian Wheat Board, the Industrial Development Bank, the International Development Research Centre and the National Arts Centre Corporation.

The Government of Canada as an accounting entity is therefore the total of all its departments and other bodies that pay their receipts into and have their outlays financed from the Consolidated Revenue Fund of Canada with one important exception.

Although "Agency" and "Proprietary" crown corporations are normally permitted to make their own banking arrangements, five "Schedule C" corporations—the Canadian Dairy Commission, the Canadian Livestock Feed Board, the National Harbours Board, the Royal Canadian Mint and Uranium Canada Limited—are required to use the Consolidated Revenue Fund for banking purposes. These five "Agency" crown corporations are treated in the same way as other Schedule C and D corporations and therefore excluded from the definition of the Government of Canada as an accounting entity.

The distinction drawn between the Government of Canada as an accounting entity and those crown corporations that are regarded as outside that entity reflects the different nature of the transactions of the Government of Canada and those of the crown corporations in question. Within the Government of Canada, most financial transactions are undertaken for non-commercial purposes. Within the crown corporations in question, commercial objectives are significant and are reflected in their accounting systems.

The following description of the Government's accounting system therefore refers only to the departments, agencies and other accounting sub-entities that are included in the Government of Canada as an accounting entity.

The Identification of Financial Transactions

Section 106 of the British North America Act provides that all cash receipts are to be paid into the Consolidated Revenue Fund and that all cash payments are to be made from the Fund. The same requirement, together with the provisions in the Financial Administration Act that bring the bank accounts of the Government within the Consolidated Revenue Fund, ensures that the record of cash transactions into and out of the Consolidated Revenue Fund is complete.

The identification of financial transactions therefore begins with the identification of all cash transactions that lead to changes in the balance of the Consolidated Revenue Fund. Cash transactions within the Consolidated Revenue Fund when money is moved between bank accounts are therefore excluded from the Public Accounts. Such movements of money between accounts occur to transfer funds to where they are needed or to honour agreements with the chartered banks about the distribution of deposits of public money.

Apart from cash transactions, a number of internal transactions are identified. These transactions do not lead to any change in the balance of the Consolidated Revenue Fund but are included in the Public Accounts because of legislation or regulations.

The major internal transactions are:

—Interest, Government contributions and deferred charges credited to annuity, insurance and pension accounts;
—Deferred charges for loan flotation costs;
—Deferred credits for premiums on loans;
—Deferred credits for income due but not received;
—Advances to the Unemployment Insurance Account;
—Departmental working capital advances;
—Loans to revolving fund accounts;
—Unappropriated balances of the Old Age Security Fund;
—Unappropriated balances of Special Accounts carried forward to future years;
—Credits to votes from other appropriations;
—Internal transfers of interest;
—Internal transfers of surpluses between funds and accounts;
—Losses written off.

These internal entries defer revenue and expenditure, transfer authorities to disburse money between accounts or to subsequent fiscal years, and adjust the value of assets when losses have occurred.

In addition to the cash and internal transactions that have been described, two other types of transactions are identified in the Public Accounts of Canada. The initial transactions leading to issues of non-interest-bearing notes payable to the International Monetary Fund and other international organizations together with allocations of Special Drawing Rights received from the International Monetary Fund do not lead to changes in the Consolidated Revenue Fund but influence other assets and liabilities.

Non-interest-bearing notes payable to international organizations are issued as a part of Canada's subscriptions to the capital of such organizations. Such subscriptions are recorded as assets while the non-interest-bearing notes are recorded as liabilities until they are cashed. The initial issue of such notes therefore leads to no receipts of cash but there are

subsequent cash payments to international organizations when they present the notes for payment.

Special Drawing Rights are allocated to Canada by the International Monetary Fund. At the time of any such allocation, no payment is made by Canada even although Special Drawing Rights are assets that can be used to make payments to other countries. To identify the transaction, Special Drawing Rights are recorded in additional advances to the Exchange Fund and the equivalent liability for their re-payment to the International Monetary Fund is recorded.

After the initial issues of non-interest-bearing notes or allocations of Special Drawing Rights, subsequent transactions lead to changes in the balance of the Consolidated Revenue Fund and are therefore identified in the same way as any other transactions that change the balance of the Fund.

The Allocation of Transactions to Fiscal Years

The allocation of transactions to accounting periods is usually determined on either a "cash" or an "accrual" basis. When the "cash" basis is used, revenues are taken into the accounts in the period during which they are collected and expenditures are accounted for when cash disbursements are made. When the "accrual" basis is used, revenues are accounted for when earned or due, even if they are not then collected, while expenditures are accounted for when liabilities to pay are incurred irrespective of whether or not payment is made in the same accounting period.

In the Public Accounts, revenues are reported on a cash basis so that accrued tax revenues and other revenues receivable or accrued (including interest accrued) are not normally reported as assets on the Government's statement of assets and liabilities. Both tax and non-tax revenues that have accrued but not been received are clearly not in the Consolidated Revenue Fund; they therefore cannot be used to finance disbursements from appropriations authorized by Parliament. Canada therefore measures its revenues when they are received.

In the case of expenditure, the Financial Administration Act provides that all estimates of expenditure shall be for the services coming in course of payment during the fiscal year but permits payments to discharge debts to be made from annual appropriations for thirty days after the end of the year and reported in the accounts for that year. Thereafter, all annual appropriations lapse. As a result, liabilities under contracts and other accounts payable at March 31, for which cheques are issued during April, are charged as expenditures in the year ended March 31 and appear as current liabilities on the statement of assets and liabilities. Any expenditures not so included are those for which annual appropriations have lapsed. This procedure brings into each year's transactions by far the greater part of the Government's expenditures that, on an accrual basis, would be included as accrued expenditures and carried to the statement of assets and liabilities as accounts payable.

Specific provisions are made to accrue interest on the public debt, and salaries and wages. Charges to budgetary expenditure for interest on unmatured debt, including Treasury Bills, are made each month as the interest accrues rather than annually or semi-annually as the interest becomes payable. Accrued salaries and wages are charged to budgetary expenditures at the end of the fiscal year.

The effect of these procedures is to include in budgetary expenditures for each fiscal year accrued interest on unmatured debt, accrued salaries and wages and a measure of other accrued expenditures based on debts incurred during a fiscal year and paid during the first thirty days after its end. The difference between budgetary expenditure as reported in the Public Accounts and budgetary expenditure on a full accrual basis is therefore the value of debts incurred during a fiscal year and not paid during the following thirty days. As already indicated, no valid annual appropriations then exist to discharge such unpaid debts.

On the other hand, revenue is reported on a cash basis.

These practices are conservative in that budgetary expenditure is included in the accounts for the year as liabilities while accrued revenues are not treated as assets or taken into revenue until collected.

In the case of non-budgetary transactions, receipts from the sale of assets and the incurring of liabilities together with payments for the acquisition of assets and the retirement of liabilities are recorded when they occur. There are, however, a range of non-budgetary transactions that do not lead to any receipts or payments of cash. These non-budgetary transactions have already been described in the section dealing with the "Identification of Financial Transactions".

The Measurement of Transactions

All transactions are measured in terms of Canadian dollars, as required by the Financial Administration Act.

Where a transaction leads to movements of money into or out of the Consolidated Revenue Fund, its value is taken to be that of the cash receipt or disbursement in question. The only significant exception to this practice is in the measurement of receipts from issues of marketable bonds and Treasury Bills. Treasury Bills are issued at a discount; marketable bonds may be issued at par, a discount or a premium. However, issues of marketable bonds and Treasury Bills are recorded at face value. Any discount from face value is recorded in the Unamortized Loan Flotation Costs Account; any premium is credited to deferred credits. Bond discounts and premiums are amortized over the period from the date of issue to the earliest call date, if one is specified, or from the date of issue to the date of maturity of the loan. In the case of Treasury Bills, that part of the discount that is applicable to the year of issue is charged to interest on the Public Debt.

Expenditures accrued at the end of a fiscal year do not lead to payments of money out of the Consolidated Revenue Fund during that fiscal year. Accrued expenditures are therefore measured at the amounts that will be payable from the Fund when the related liabilities are liquidated.

Transactions that do not lead to payments into or out of the Consolidated Revenue Fund are measured in a number of ways. For the purposes of measurement, such transactions can be considered in three groups.

The first group consists of transactions arising from the deferring of expenditure or revenue. This group includes charges for actuarial deficiencies in superannuation accounts,

deferred charges for loan flotation costs and deferred credits for loan premiums and interest earned but not received.

In the case of the superannuation accounts for the Canadian Forces, Public Service and Royal Canadian Mounted Police, any actuarial deficiencies are valued every fifth year and the superannuation account in question is then credited with the total amount of the deficiency. At the same time the total amount is also debited to the account for deferred charges for superannuation accounts. The deferred charge is amortized by annual charges to budgetary expenditures or revolving funds over a period of five years, starting in the year in which it is first set up. Similar adjustments are also made when there are salary increases.

The transactions to amortize deferred loan flotation costs are calculations of the amounts required to amortize such costs either over the life of a loan or over the time from its date of issue to its earliest call date.

Deferred credits for loan premiums are first measured at the amounts received; these amounts are then credited to interest on the public debt over the life of the loans in question. Deferred credits for interest earned but not received are measured at the amount of the interest in question.

The measurement of transactions arising from the deferring of expenditure is therefore based on their original recorded values and the convention adopted to record such transactions in the accounts over a period of time. In the case of deferred credits for interest, the convention is designed to ensure that certain debts due but not paid are still recorded as owing.

The second group consists of transactions that arise from transfers between accounts or to subsequent fiscal years.

They are measured as follows:

—Loans to the Unemployment Insurance Account, departmental working capital advance accounts and revolving fund accounts represent amounts drawn against authorities to disburse money made available to these accounts;

—Additions to the unappropriated balances of the Old Age Security Fund and Special Accounts are the amounts of authorities to disburse money that have not yet been exercised and that are carried forward to future years;

—Credits to votes where the amounts in question are paid from one department or agency to another are measured at the amount that the paying department or agency has agreed to transfer to the recipient;

—Internal transfers of interest are measured in the normal way on the basis of the principal outstanding and the agreed rate of interest;

—Revolving fund surpluses are the excess of revenues over expenses.

The last group of transactions consists of losses written-off. These transactions are measured at the determined amount of the loss; they are, in effect, adjustments of the value of assets.

Classification of Transactions

For the reader's convenience, this section has been subdivided as follows:

—Classification of items as budgetary and non-budgetary;
—Budgetary revenue;
—Budgetary expenditure;
—Liabilities;
—Assets;
—Net debt.

The Classification of Transactions as Budgetary and Non-Budgetary

The financial transactions of the Government of Canada are classified into two basic groups, budgetary and non-budgetary.

In general terms, "budgetary" transactions occur when current revenues are raised or current expenditures are made; "non-budgetary" transactions lead to the acquisition or disposal of a financial asset or to the creation or discharge of a financial liability. These classifications are, however, subject to a number of exceptions and may also be altered at the discretion of the Minister of Finance or by legislation.

The Minister of Finance is given a discretionary power in Section 55(2)(c) of the Financial Administration Act to determine "such of the assets and direct and contingent liabilities of Canada as, in the opinion of the Minister, are required to give a true and fair view of the financial position of Canada as at the termination of the fiscal year". He therefore has the power to change the classification of any transactions from budgetary to non-budgetary, or vice versa.

Most changes in the classification of transactions as budgetary or non-budgetary are, however, made by legislation establishing a new fund or account. Any fund or advance account within the Consolidated Revenue Fund is classified as non-budgetary so that, whenever a new fund or advance account is created, transactions that would otherwise be treated as budgetary are classified as non-budgetary. These changes in classification apply to both revenue and expenditure.

For example, if a new advance account or revolving fund is allocated certain fees, the classification of these fees will change from budgetary revenue to non-budgetary receipts. Similarly, when an advance account or revolving fund is created, any capital expenditures it makes are re-classified from budgetary expenditures to non-budgetary payments.

The classification of transactions as budgetary or non-budgetary may not be the same from one fiscal year to another. Budgetary transactions can be classified as non-budgetary, or vice versa, whenever a new advance or fund account is created or discontinued.

For the purpose of accounting and reporting, the Public Accounts uses the definition of budgetary and non-budgetary transactions in force at the end of the fiscal year to which the report refers and presents comparative figures for the previous fiscal year based on the same definition. This procedure has been adopted to provide as accurate comparisons as possible between the current and previous fiscal years in any given edition of the Public Accounts.

Budgetary Revenue

Budgetary revenue includes all tax revenues from income tax, the oil export charge or tax, excise taxes and duties, customs import duties and estate tax subject to the exceptions noted in the following paragraph. In addition, budgetary revenue includes the returns received on investments, postal revenue net of both disbursements and revenues credited to

the votes of the Post Office, and certain other non-tax revenues. The main items included in other non-tax revenues are receipts from fees, sales, privileges, licences, permits and bullion and coinage transactions and refunds of previous years' expenditures.

Budgetary revenue is stated net of refunds paid and excludes:

1. the shares of personal income tax, corporate income tax and sales tax revenues that are credited to the Old Age Security Fund;
2. taxes collected by the Government of Canada but paid to participating provinces in accordance with Federal-Provincial Agreements;
3. receipts from the Air Transportation Tax credited to both the Airports Revolving Fund and budgetary expenditures of the Ministry of Transport;
4. contributions to the Canada Pension Plan and Unemployment Insurance;
5. receipts credited to votes;
6. receipts credited directly to Special Accounts;
7. receipts credited directly to revolving funds.

Budgetary Expenditure

Budgetary expenditure includes all sums paid or accrued on account of debts incurred during a fiscal year for operating expenditures, capital expenditures, grants and contributions. Budgetary expenditure also includes certain internal transactions that do not lead to changes in the balance of the Consolidated Revenue Fund. These transactions include:

1. all charges for interest, Government contributions and actuarial deficiencies that are credited to superannuation accounts;
2. the Government's contribution to the Unemployment Insurance Account that permits the recovery of advances made in prior years to this account;
3. undisbursed balances of appropriations to Special Accounts and certain other accounts;
4. provisions to write-off losses;
5. charges to amortize actuarial adjustments and loan flotation costs recorded as deferred charges.

Budgetary expenditure does not include Old Age pensions, pensions paid under the Canada Pension Plan, Unemployment Insurance payments other than benefits to fishermen, any payments financed from receipts credited directly to Special Accounts or expenditures charged to working capital advance accounts and revolving funds.

Liabilities

The liabilities of the Government of Canada consist of:

1. financial obligations to be paid in future to organizations and individuals outside the Government, including its employees, as a result of events and transactions prior to the accounting date; and
2. credit balances for deferred credits and undisbursed balances of appropriations for the Old Age Security Fund and Special Accounts.

The first group, financial obligations to organizations and individuals outside the Government, includes accrued interest, accrued salaries and wages, accounts payable and the accrued liabilities of superannuation accounts. Accounts payable are those liabilities under contracts and other accounts payable that are outstanding at March 31 but that are paid within thirty days thereafter in accordance with provisions of the Financial Administration Act. The liabilities of superannuation accounts are periodically re-valued on an actuarial basis.

The second group, credit balances for deferred credits and the undisbursed balances of appropriations for the Old Age Security Fund and Special Accounts, does not represent obligations to other organizations and individuals. In particular, Old Age Pensions are payable by law irrespective of the balance in the Old Age Security Fund. These credit balances are recorded because the accounts in question are classified as non-budgetary.

The classes of liabilities shown in the statement of liabilities include:

1. current liabilities, including matured debt outstanding, outstanding cheques and warrants, interest due and outstanding, interest accrued, accrued salaries and wages, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;
2. obligations payable to the International Monetary Fund;
3. sundry funds deposited with the Receiver General for Canada or held in trust for various purposes;
4. social security funds;
5. amounts to the credit of other annuity, insurance and pension accounts;
6. undisbursed balances of special accounts, which, in accordance with the legislation under which they are authorized, are available for expenditure in periods subsequent to the fiscal year in which they are granted;
7. provision for compound and bonus interest on Canada savings bonds;
8. amounts due to the Government but in respect of which payment has been deferred; these are contra accounts to corresponding items under "Loans to, and investments in, Crown Corporations", "Loans to national governments" and "Other loans and investments";
9. suspense accounts consisting of balances where some uncertainty as to disposition exists; and
10. unmatured debt, consisting of bonds and treasury bills.

Assets

The recorded assets of the Government consist of:

1. the realizable or income earning financial claims that it has acquired on other organizations and individuals as a result of events and transactions prior to the accounting date;
2. other financial claims on third parties that yield no income and may not be realizable but for which no authority to write them off has been obtained from Parliament;
3. the debit balances in the Unemployment Insurance Account and in the accounts for deferred charges, working capital advances and revolving funds.

In recording assets, the policy is to exclude two categories of assets.

The first category consists of accruals of revenue, including taxes and revenues receivable. The exclusion of this category follows from the practice of reporting revenue when it is received.

The second category consists of inventories of materials, supplies and equipment together with public works and buildings, national monuments, military assets (such as aircraft, naval vessels, guns and tanks) and other physical capital assets which are recorded at a nominal value of $1. Inventories and other physical assets were originally excluded on the basis of the principle that they were neither revenue producing nor realizable assets that could be offset against gross liabilities in determining net debt.

Once, however, this principle was applied, the statement of assets then became a statement of the Government's holding of financial claims, other than the receivables excluded because revenues and other receipts are reported on a cash basis. The present policy is therefore to report assets on this basis, together with the debit balances of certain accounts that will next be examined.

Debit balances in the Unemployment Insurance Account and in the accounts for deferred charges, working capital advances and revolving funds are, with one possible exception, not claims on individuals and organizations outside the Government.

Any debit balance in the Unemployment Insurance Account at the end of a fiscal year is recoverable from higher premiums in subsequent years and, where unemployment exceeds a stated percentage, a contribution made by the Government and paid at the start of the next fiscal year. The sums recoverable from future increases in premiums could be regarded as claims on contributors to Unemployment Insurance.

The debit balances for deferred charges appear because of the policy of deferring certain charges. The debit balances in working capital advance and revolving fund accounts occur because of the policy of making advances to these accounts instead of financing them by budgetary appropriations; the effect of this policy is that the financing of certain inventories and physical capital assets is reflected in assets.

Assets are valued at cost or at written down values, except for capital assets which are shown at a nominal value of $1. Valuation at written down values is applied only after the necessary authority has been obtained from Parliament.

Special Drawing Rights issued by the International Monetary Fund have been recorded in the accounts in accordance with the Fund's recommendations to participants.

Balances in bank accounts operated in foreign currencies are converted to Canadian currency at the year end on the basis of market rates.

The classes of assets shown in the statement of assets include:

1. current assets, including cash, and securities, held for the securities investment account;
2. departmental working capital advances;
3. foreign exchange reserve accounts, including advances to the exchange fund account for the acquisition of gold and foreign exchange and Canada's subscription to the capital of the International Monetary Fund;
4. social security accounts which include the Canada Pension Plan Investment Fund and advances to the Unemployment Insurance Account;
5. loans to, and investments in, crown corporations;
6. other loans and investments, including loans to provincial and municipal governments, advances to the Municipal Development and Loan Board and a number of miscellaneous advances to veterans and others;
7. loans to national governments and international organizations;
8. securities held in trust for various deposit and trust and annuity, insurance and pension accounts, and bonds, shares, certificates and certified cheques held in connection with contractors' security deposits;
9. deferred charges which consist of the unamortized portions of the actuarial deficiencies in the superannuation accounts, representing that portion of the Government's liability in respect of these accounts that has not been charged to budgetary expenditures, and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;
10. capital assets, a category set up to cover physical capital assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of $1; and
11. inactive loans and investments which are not currently yielding interest, profits or dividends.

The reserve for losses on the realization of assets is not shown as a liability but is deducted from the total of the assets.

Net Debt

The excess of gross liabilities over the net recorded assets is designated as the net debt. Net debt was originally the excess of gross liabilities over "active" assets, that is, assets that were realizable or produced income; it is now, in effect, the overall deficit recorded since Confederation.

Additional explanations are given in the notes to the statements that follow.

SECTION 2

1974-75
PUBLIC ACCOUNTS

Financial Statements of the Government of Canada

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Summary of Revenue by Main Classification and Department for the Fiscal Year Ended March 31, 1975

Section (Volume II)	Department	Tax revenue	Return on investments	Postal revenue	Refunds of previous years' expenditures
		$	$	$	$
1	Agriculture		90,883,954		609,981
2	Communications		3,524,296		120,384
3	Consumer and Corporate Affairs				31,953
4	Energy, Mines and Resources	1,445,108,538	14,040,750		173,399
5	Environment		1,882,633		1,037,672
6	External Affairs		1,233,937		1,036,167
7	Finance	325,131	1,006,823,040		862,127
9	Indian Affairs and Northern Development		13,799,138		424,598
10	Industry, Trade and Commerce		45,737,072		2,237,761
11	Justice				42,154
12	Labour		312		1,737,553
13	Manpower and Immigration		67,682		1,911,278
14	National Defence		1,012,269		3,722,385
15	National Health and Welfare				1,222,198
16	National Revenue	20,882,577,293	68,125		38,086
17	Parliament				64,142
18	Post Office		213	485,460,974	191,687
19	Privy Council				22,598
20	Public Works		905,739		1,442,884
21	Regional Economic Expansion		25,375,570		4,199,310
22	Science and Technology				452
23	Secretary of State		72,236		719,828
24	Solicitor General		633,414		647,637
25	Supply and Services		4,921,092		358,643
26	Transport		144,403,578		725,032
27	Treasury Board				385,817
28	Urban Affairs		448,807,004		57,127,172
29	Veterans Affairs		27,270,630		2,973,254
		22,328,010,962	1,831,462,684	485,460,974	84,066,152

Services and service fees	Proceeds from sales	Privileges, licences and permits	Bullion and coinage	Premium, discount and exchange	Miscellaneous	Total	Section (Volume II)
$	$	$	$	$	$	$	
11,906,932	3,541,722	290,227			597,317	107,830,133	1
	4				2,048	3,646,732	2
3,118,128		7,133,187			1,168,181	11,451,449	3
157,247	93,809	1,228,744			2,900,023	1,463,702,510	4
26,141	1,049,383	2,203,167			160,564	6,359,560	5
263,997	1,299	484,472			586,273	3,606,145	6
816,945			47,551,916	3,229,530	4,811,557	1,064,420,246	7
573,286	209,251	15,706,909			449,345	31,162,527	9
115,324		300			1,294,373	49,384,830	10
94,057	430				291,943	428,584	11
4,455	2,811				107,104	1,852,235	12
30,842	3,360				958,204	2,971,366	13
					300,180	5,034,834	14
18,017,133	2,318,658	13,632			3,038,820	24,610,441	15
4,553,300	551,882	147,236			7,455,062	20,895,390,984	16
2,264		203,869			33,765	304,040	17
					234,583	485,887,457	18
26					153,121	175,745	19
932,669	81,821	31,094			185,547	3,579,754	20
1,320,185	191,115	2,167,195			1,754,985	35,008,360	21
						452	22
3,149,574	37,254	1,408,841			11,773	5,399,506	23
50,180	292,516	180,465			220,571	2,024,783	24
10,620	5,758,217				470,656	11,519,228	25
	13,931	966,811			2,090,430	148,199,782	26
52,500					5,217	443,534	27
	1,629,500				5,130,241	512,693,917	28
					1,425,507	31,669,391	29
45,195,805	15,776,963	32,166,149	47,551,916	3,229,530	35,837,390	24,908,758,525	

The notes appearing on page 7 are an integral part of this statement.

T. K. SHOYAMA,
Deputy Minister of Finance

J. L. FRY,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the revenue set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1975 in accordance with the accounting policies referred to in Note 1 to the Statements of Revenue, Expenditure, Appropriation and Unexpended Balances.

September 15, 1975

J. J. MACDONELL,
Auditor General of Canada.

THE GOVERNMENT OF CANADA
Statement of Expenditure and Revenue for the Fiscal Year Ended March 31, 1975

Expenditure

	Fiscal year ended March 31, 1975	Fiscal year ended March 31, 1974
	$	$
Agriculture	664,280,951	426,419,171
Communications	60,278,529	51,435,822
Consumer and Corporate Affairs	48,986,582	37,406,919
Energy, Mines and Resources	1,365,863,435	341,852,499
Environment	383,057,743	316,062,782
External Affairs	548,885,902	439,315,691
Finance	6,006,195,320	4,616,857,651
Governor General and Lieutenant-Governors	1,898,136	1,721,941
Indian Affairs and Northern Development	672,234,919	594,567,249
Industry, Trade and Commerce	449,892,384	399,781,138
Justice	61,464,125	42,884,060
Labour	35,082,636	33,118,261
Manpower and Immigration	1,683,548,329	1,643,140,700
National Defence	2,507,527,921	2,231,983,162
National Health and Welfare	5,199,353,997	3,775,583,137
National Revenue	351,743,028	269,966,362
Parliament	50,831,747	41,751,787
Post Office	731,603,637	591,162,969
Privy Council	52,662,181	19,127,912
Public Works	523,826,470	469,735,614
Regional Economic Expansion	441,432,843	411,532,232
Science and Technology	6,343,074	6,754,810
Secretary of State	1,155,360,085	1,026,423,891
Solicitor General	450,447,759	350,049,844
Supply and Services	90,168,423	73,429,724
Transport	1,302,837,845	827,492,293
Treasury Board	310,753,536	262,583,804
Urban Affairs	278,823,090	215,225,124
Veterans Affairs	619,486,326	538,292,758
Total expenditure	26,054,870,953	20,055,659,307
Budgetary deficit	−1,146,112,428	−672,642,591
	24,908,758,525	19,383,016,716

The notes appearing on page 7 are an integral part of this statement.

Details of Appropriations and Expenditures by Departments can be found in Section 10.

T. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY
Deputy Receiver General for Canada

Revenue	Fiscal year ended	
	March 31, 1975	March 31, 1974
	$	$
Tax revenue—		
Income tax—		
Personal	10,068,290,599	7,925,803,336
Corporation	4,285,216,846	3,410,977,705
Non-resident	427,423,766	323,678,371
Excise taxes—		
Sales	2,900,071,165	2,692,861,072
Other	413,440,556	407,995,965
Oil export tax	224,261,170	286,617,261
Oil export charge	1,445,108,538	
Customs import duties	1,808,860,186	1,384,648,328
Excise duties	747,959,844	685,893,282
Estate tax	7,053,161	14,353,554
Miscellaneous	325,131	390,518
	22,328,010,962	*17,133,219,392*
Non-tax revenue—		
Return on investments	1,831,462,684	1,489,205,560
Post Office—Net postal revenue	485,460,974	480,005,199
Refunds of previous years' expenditure	84,066,152	99,354,814
Services and service fees	45,195,805	35,212,147
Proceeds from sales	15,776,963	21,217,828
Privileges, licences and permits	32,166,149	26,455,532
Bullion and coinage	47,551,916	58,113,747
Premium, discount and exchange	3,229,530	
Miscellaneous	35,837,390	40,232,497
	2,580,747,563	*2,249,797,324*
Total revenue	24,908,758,525	19,383,016,716

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1975 in accordance with the accounting policies referred to in Note 1 to the Statements of Revenue, Expenditure, Appropriation and Unexpended Balances.

J. J. MACDONELL,
Auditor General of Canada.

September 15, 1975

Summary of Appropriations, Expenditures and Unexpended Balances by Departments for the Fiscal Year Ended March 31, 1975

Section (Volume II)	Department	Appropriations	Expenditures	Unexpended Balances	
				Lapsed	Carried forward[1]
		$	$	$	$
1	Agriculture	[2]702,316,559	664,280,951	6,081,867	31,953,741
2	Communications	61,739,936	60,278,529	1,461,407	
3	Consumer and Corporate Affairs	49,461,956	48,986,582	475,374	
4	Energy, Mines and Resources	1,371,155,659	1,365,863,435	5,292,224	
5	Environment	392,131,633	383,057,743	9,073,890	
6	External Affairs	[3]547,356,223	548,885,902	[6]—1,529,679	
7	Finance	6,006,694,323	6,006,195,320	499,003	
8	Governor General and Lieutenant-Governors	1,892,033	1,898,136	[7]—6,103	
9	Indian Affairs and Northern Development	[4]676,861,564	672,234,919	3,313,359	1,313,286
10	Industry, Trade and Commerce	469,258,527	449,892,384	19,366,143	
11	Justice	63,841,110	61,464,125	2,376,985	
12	Labour	35,380,781	35,082,636	298,145	
13	Manpower and Immigration	1,698,399,113	1,683,548,329	14,850,784	
14	National Defence	2,511,552,027	2,507,527,921	4,024,106	
15	National Health and Welfare	5,662,712,109	5,199,353,997	463,358,112	
16	National Revenue	353,544,549	351,743,028	1,801,521	
17	Parliament	51,338,896	50,831,747	507,149	
18	Post Office	738,755,672	731,603,637	7,152,035	
19	Privy Council	56,086,158	52,662,181	3,423,977	
20	Public Works	529,335,492	523,826,470	5,509,022	
21	Regional Economic Expansion	488,919,823	441,432,843	47,486,980	
22	Science and Technology	6,579,915	6,343,074	236,841	
23	Secretary of State	[5]1,163,590,019	1,155,360,085	8,163,897	66,037
24	Solicitor General	469,483,168	450,447,759	19,035,409	
25	Supply and Services	93,107,857	90,168,423	2,939,434	
26	Transport	1,331,611,058	1,302,837,845	28,773,213	
27	Treasury Board	318,682,872	310,753,536	7,929,336	
28	Urban Affairs	298,068,025	278,823,090	19,244,935	
29	Veterans Affairs	628,656,680	619,486,326	9,170,354	
		26,778,513,737	26,054,870,953	690,309,720	33,333,064

T. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above Statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1975 in accordance with the accounting policies referred to in Note 1 to the Statements of Revenue, Expenditure, Appropriation and Unexpended Balances.

September 15, 1975

J. J. MACDONELL,
Auditor General of Canada.

[1] Available for expenditure in subsequent fiscal years: Department of Agriculture vote 15, 1971-72 and 1972-73 $31,953,741; Department of Indian Affairs and Northern Development vote 30, 1971-72 $1,313,286; Department of Secretary of State vote 2b, 1968-69 $66,037.

[2] Includes $38,124,637 carried forward from vote 15, Department of Agriculture 1970-71, 1971-72, 1972-73 appropriations.

[3] Includes $11,981,353 carried forward from vote 25, Department of External Affairs 1973-74 appropriations.

[4] Includes $1,857,491 carried forward from vote 35 and vote 30, Department of Indian Affairs and Northern Development 1970-71 and 1971-72 respectively.

[5] Includes $66,577 carried forward from vote 2b, Department of Secretary of State 1968-69 appropriations.

[6] Results from Department of External Affairs' authority in votes 10 and 10b to pay assessments in the amounts and in the currencies in which they are levied, and to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January and October, 1974.

[7] Over-expenditure due to an error in the processing of severance pay for a retiring employee.

The notes appearing on page 7 are an integral part of this statement.

Details of Appropriations and Expenditures by Departments can be found in Section 10.

Notes to Statements of Revenue, Expenditure, Appropriation and Unexpended Balances for the Fiscal Year Ended March 31, 1975

1. ACCOUNTING POLICIES

The significant accounting policies on which these statements are based are described in Section 1, "The Scope and Methods of the Public Accounts," of Volume I.

2. RECEIPTS AND REVENUE NOT INCLUDED IN REVENUE ACCOUNTS

Revenue is stated net of amounts credited to other accounts as follows:

i. SOCIAL SECURITY ACCOUNTS

	1974–75	1973–74
The Old Age Security Fund—		
Personal Income Tax	$1,642,000,000	$1,300,000,000
Corporation Income Tax	550,500,000	299,000,000
Sales Tax	966,023,429	897,477,024
	3,158,523,429	2,496,477,024
The Canada Pension Plan	1,743,177,529	1,435,391,091
The Unemployment Insurance Account	1,622,000,000	1,019,500,000

ii. DEPARTMENT OF NATIONAL DEFENCE ACCOUNTS

Proceeds of $9.8 million from sales of surplus property and equipment were credited by the Department of National Defence to its Surplus Crown Assets account, and defence expenditures of $19.6 million were made from this account.

In addition, proceeds of $1.3 million from sales of non-surplus property and equipment were credited to its Replacement of Material account and defence expenditures of $5.7 million were made from this account.

iii. DEPARTMENT OF POST OFFICE ACCOUNTS

Under authority of the Post Office Act, R.S., c. P-14, remuneration of postmasters and staffs at certain classes of post offices, and other costs, totalling $79.9 million, were paid from gross postal revenue.

iv. DEPARTMENT OF TRANSPORT ACCOUNTS

Receipts from the Air Transportation Tax which came into effect on December 1, 1974 totalled $7.1 million to the end of the 1974-75 fiscal year; of this amount $3.7 million has been credited to departmental working capital advances of the Department of Transport, and $3.4 million has been credited to budgetary expenditure of the department.

This allocation is based on passenger traffic through those airports financed under the Airports Revolving Fund and those financed by budgetary expenditure respectively.

v. BUDGETARY EXPENDITURE ACCOUNTS

Receipts and revenue totalling $714 million have been credited to budgetary expenditure compared to $567 million credited in 1973-74.

vi. OTHER SPECIAL ACCOUNTS AND REVOLVING FUNDS

Applicable receipts and revenue were credited directly thereto.

3. EFFECT OF MARCH 31ST FALLING ON A HOLIDAY

Since March 31, 1975 fell on Easter Monday, the fiscal year 1974-75 remained opened until Tuesday, April 1, 1975, in accordance with the provisions of the Interpretation Act (Revised Statutes of Canada 1970, c. I-23, Section 25(1)). The effect of this provision was to include in the fiscal year 1974-75 those receipts and payments on April 1, 1975, that referred to the business of the 1974-75 fiscal year. In addition, payments for goods and services received on April 1, 1975 could be included in 1974-75, if they were made by April 30, 1975.

4. OIL EXPORT TAX/CHARGE

Revenues from oil exports have been derived from the oil export tax applicable to exports made to the end of March 1974 and from the oil export charge applicable to exports made since the end of March 1974.

The Oil Export Tax Act authorized the Minister of Finance to make payments equal to 50% of tax revenues derived from the oil export tax, to the exporting provinces in which the exported crude was produced, recovered or extracted. Payments equal to 50% of oil export tax revenues have been made in accordance with the Act.

No amounts related to the oil export charge are payable to exporting provinces; however, compensation payments to importers of crude oil and petroleum products have been made and are included in the expenditures of the Department of Energy, Mines and Resources.

5. TRANSFER OF DUTIES, RESPONSIBILITIES AND LEGISLATIVE CHANGES

Where transfer of duties, responsibilities or legislative changes take place in a fiscal year, the amounts for the previous fiscal year when material are adjusted for comparative purposes.

The only such adjustment made concerns the Department of National Health and Welfare.

While in 1973-74 Votes 25 and 35 of the Department of National Health and Welfare carried vote-netting privileges, in 1974-75 they did not. In order to adjust the previous year figures for comparative purposes, revenues and expenditures were increased by $16.3 million.

Other changes where no adjustments have been made to the 1973-74 figures are as follows:

The costs of publications of Information Canada during 1974-75 were charged to the Publishing Revolving Fund. In 1973-74 the costs of publications ($5.3 million) had been charged to Vote 5 of the Department of Labour and the proceeds from sales of publications ($3.4 million) had been credited to non-tax revenue.

In 1973-74 the Department of National Defence administered the Civil Emergency Measures Program and fully absorbed its expenditures of $5.5 million. In 1974-75 this program was decentralized and the related expenditures are included in appropriate departments and agencies.

THE GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1975

	March 31, 1975	March 31, 1974	Net increase or decrease (−) during 1974–75
	$	$	$
ASSETS			
1. Current assets—			
(*a*) Cash, schedule A, section 11, page 2	4,234,018,115	1,969,669,046	2,264,349,069
(*b*) Securities held for the securities investment account at amortized cost	81,280,272	68,337,169	12,943,103
(*c*) Other current assets, schedule B, page 2	306,125,996	102,696,001	203,429,995
	4,621,424,383	*2,140,702,216*	*2,480,722,167*
2. Departmental working capital advances, schedule C, section 11, page 2	772,579,830	630,007,152	142,572,678
3. Foreign exchange reserve accounts—			
(*a*) Exchange Fund Account	4,793,279,053	5,466,279,053	−673,000,000
(*b*) Canada's subscription to capital of the International Monetary Fund	1,252,980,128	1,297,167,219	−44,187,091
	6,046,259,181	*6,763,446,272*	*−717,187,091*
4. Social security accounts, schedule D, section 11, page 4—			
Canada Pension Plan investment fund	7,981,874,000	6,696,981,000	1,284,893,000
Unemployment Insurance Account—Advances—All or part to be recovered by parliamentary appropriations	1,656,747,924	1,719,280,356	−62,532,432
Unemployment Insurance Account	100,101,962	60,417,553	39,684,409
	9,738,723,886	*8,476,678,909*	*1,262,044,977*
5. Advances, loans and investments—Domestic, schedule E, section 11, page 5—			
(*a*) Loans to, and investments in, crown corporations	15,217,510,623	13,634,105,066	1,583,405,557
Recovery likely to require parliamentary appropriations	237,499,094	237,695,681	−196,587
(*b*) Loans to provincial governments	1,005,282,390	834,326,166	170,956,224
(*c*) Municipal Development and Loan Board advances	223,567,797	234,872,906	−11,305,109
(*d*) Veterans Land Act fund (less reserve for conditional benefits)	526,500,373	512,403,871	14,096,502
(*e*) Miscellaneous	901,444,761	725,129,691	176,315,070
	18,111,805,038	*16,178,533,381*	*1,933,271,657*
6. Advances, loans and investments—External, schedule F, section 11, page 10—			
(*a*) Loans to national governments	2,067,704,544	1,831,620,629	236,083,915
(*b*) Subscriptions to capital of, and working capital advances, loans and investments in international organizations	590,148,322	492,351,155	97,797,167
	2,657,852,866	*2,323,971,784*	*333,881,082*
7. Securities held in trust, schedule G, section 11, page 11	133,289,269	135,027,802	−1,738,533
8. Deferred charges—			
(*a*) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account	845,432,000	702,040,000	143,392,000
Public service superannuation account	716,100,000	362,900,000	353,200,000
Royal Canadian Mounted Police superannuation account	46,211,999	24,878,004	21,333,995
(*b*) Unamortized loan flotation costs, section 12	199,011,844	156,454,914	42,556,930
	1,806,755,843	*1,246,272,918*	*560,482,925*
9. Capital assets	1	1	
10. Inactive loans and investments, schedule H, section 11, page 12	79,130,380	80,354,071	−1,223,691
Total recorded assets	43,967,820,677	37,974,994,506	5,992,826,171
11. *Less:* Reserve for losses on realization of assets	−546,384,065	−546,384,065	
Net recorded assets	43,421,436,612	37,428,610,441	5,992,826,171
12. Net debt, represented by excess of liabilities over net recorded assets, schedule I, section 11, page 12	19,274,567,774	18,128,455,346	1,146,112,428
	62,696,004,386	55,557,065,787	7,138,938,599

The notes appearing on page 10 are an integral part of this Statement of Assets and Liabilities.

Detailed Schedules of the Asset and Liability accounts can be found in Section 11.

T. K. SHOYAMA,
Deputy Minister of Finance.

J. L. FRY,
Deputy Receiver General for Canada.

	March 31, 1975	March 31, 1974	Net increase or decrease (−) during 1974–75
	$	$	$
LIABILITIES			
13. Current liabilities, schedule J, section 11, page 13—			
(*a*) Outstanding cheques	1,237,415,332	1,282,452,993	−45,037,661
(*b*) Accounts payable (that portion paid in April of the next following year)	1,049,213,277	1,177,528,155	−128,314,878
(*c*) Non-interest-bearing notes payable to international organizations	198,539,264	154,349,201	44,190,063
(*d*) Matured debt outstanding	29,777,939	27,913,706	1,864,233
(*e*) Interest due and outstanding	1,407,278,929	1,129,035,371	278,243,558
(*f*) Interest accrued	759,011,026	592,021,068	166,989,958
(*g*) Other current liabilities	229,039,219	231,293,860	−2,254,641
	4,910,274,986	*4,594,594,354*	*315,680,632*
14. Foreign exchange reserve accounts—			
(*a*) Non-interest-bearing notes payable to the International Monetary Fund	916,000,000	990,000,000	−74,000,000
(*b*) Allocation of Special Drawing Rights in the International Monetary Fund	370,279,053	370,279,053	
	1,286,279,053	*1,360,279,053*	*−74,000,000*
15. Deposit and trust accounts, schedule K, section 11, page 15	480,475,848	579,390,882	−98,915,034
16. Annuity, insurance and pension accounts, schedule L, section 11, page 19—			
(*a*) Social security accounts—			
Canada Pension Plan	8,262,422,656	6,933,825,886	1,328,596,770
Old Age Security Fund	1,030,255	32,735,490	−31,705,235
(*b*) Superannuation accounts	12,586,377,141	10,848,542,394	1,737,834,747
(*c*) Other	1,479,157,340	1,446,915,970	32,241,370
	22,328,987,392	*19,262,019,740*	*3,066,967,652*
17. Undisbursed balances of appropriations to special accounts, schedule M, section 11, page 20	139,296,573	172,265,845	−32,969,272
18. Provision for compound and bonus interests on Canada Savings Bonds, schedule N, section 11, page 20	132,627,020	114,100,946	18,526,074
19. Deferred credits, schedule O, section 11, page 21	317,518,354	294,736,772	22,781,582
20. Suspense accounts, schedule P, section 11, page 21	14,385,949	8,312,879	6,073,070
21. Unmatured debt, schedule Q, section 11, page 22—			
(*a*) Bonds	27,456,159,211	24,266,365,316	3,189,793,895
(*b*) Treasury bills	5,630,000,000	4,905,000,000	725,000,000
	33,086,159,211	*29,171,365,316*	*3,914,793,895*

NOTE:

The contingent liabilities of the Government of Canada, consisting of railway securities guaranteed as to principal and interest $596,229,000; other guarantees of $15,034,509,267; together with certain indeterminate guarantees, are listed in section 11.

Total liabilities	62,696,004,386	55,557,065,787	7,138,938,599

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1975 in accordance with the accounting policies referred to in Note 1 to the Statement of Assets and Liabilities.

September 15, 1975

J. J. MACDONELL,
Auditor General of Canada.

Notes to Statement of Assets and Liabilities as at March 31, 1975

1. ACCOUNTING POLICIES

The significant accounting policies on which this statement is based are described in Section 1, "The Scope and Methods of the Public Accounts," of Volume I.

2. NET DEBT

The increase in net debt in 1974-75 reflects a budgetary deficit of $1,146.1 million, compared to $672.6 million for 1973-74.

3. UNAMORTIZED PORTION OF ACTUARIAL DEFICIENCIES

Additional liabilities for the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account arose out of pay increases and the actuarial deficiency of $214 million determined during the year based on the quinquennial valuation of the Public Service superannuation account as at December 31, 1972. These adjustments have been credited to the respective superannuation accounts and charged to deferred charges and are being amortized over a five-year period in accordance with the amendments to the superannuation acts.

4. ASSETS AND LIABILITIES IN FOREIGN CURRENCIES

Assets and liabilities denominated in foreign currencies other than those of a short-term nature are recorded at historical values. The value of these assets and liabilities based on exchange rates in effect at March 31, 1975 ($1 U.S. = $1.0018 Canadian) are summarized in the following statement.

	Recorded Value	Valuation at March 31, 1975 exchange rate	Over (Under) valuation
	$	$	$
ASSETS			
Securities held for the securities investment account	13,510,421	12,568,807	941,614
Foreign exchange reserve accounts—			
Exchange Fund Account	4,793,279,053	4,814,661,192	(21,382,139)
Subscription to capital of the International Monetary Fund	1,252,980,127	1,374,684,391	(121,704,264)
Advances, loans and investments—External—			
Subscriptions to capital of, and working capital advances, loans and investments in international organizations	584,297,745	570,355,462	13,942,283
	6,644,067,346	6,772,269,852	(128,202,506)
LIABILITIES			
Foreign exchange reserve accounts—			
Allocation of Special Drawing Rights to the International Monetary Fund	370,279,053	448,172,106	(77,893,053)
Unmatured debt	207,598,711	192,374,652	15,224,059
	577,877,764	640,546,758	(62,668,994)

Balances in bank accounts operated in foreign currencies are converted to Canadian currency at the year end on the basis of closing market rates.

5. SPECIAL DRAWING RIGHTS

The liability for the allocation of Special Drawing Rights issued by the International Monetary Fund has been recorded in the accounts of Canada in accordance with the Fund's accounting recommendations to participants. Although the liability arises from transactions associated with foreign exchange reserves, it is not taken into account in determining Canada's official international reserves.

6. UNEMPLOYMENT INSURANCE ACCOUNT

The accounts in respect of the Unemployment Insurance Account which are recorded on the Government's Statement of Assets and Liabilities are summarized in the following statement.

ASSETS	1975	1974	Increase or decrease (−)
	$ (thousands)	$	$
Cash in Receiver General special deposits		40,195	−40,195
Advances	1,656,748	1,719,280	−62,532
Unemployment Insurance Account	100,102	60,418	39,684
	1,756,850	1,819,893	−63,043
LIABILITIES			
Outstanding warrants	96,309	54,176	42,133

7. EFFECT OF MARCH 31ST FALLING ON A HOLIDAY

Since March 31, 1975 fell on Easter Monday, the fiscal year 1974-75 remained opened until Tuesday, April 1, 1975, in accordance with the provisions of the Interpretation Act (Revised Statutes of Canada 1970 c. I-23, Section 25(1)). The effect of this provision was to include in the fiscal year 1974-75 those receipts and payments on April 1, 1975, that referred to the business of the 1974-75 fiscal year. In addition, payments for goods and services received on April 1, 1975 could be included in 1974-75, if they were made by April 30, 1975.

8. RECOVERY LIKELY TO REQUIRE PARLIAMENTARY APPROPRIATIONS

This account comprises the following outstanding loans:

	(millions)
Canadian Broadcasting Corporation	$ 197.9
National Capital Commission	39.6
	237.5

Recovery of the above loans is likely to require parliamentary appropriation in subsequent fiscal years.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

1. (*a*) Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels, Rome and Frankfurt and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada, and temporary deposits in Customs and Excise bank accounts record moneys held as a security for the temporary entry of goods or to otherwise ensure compliance with various departmental regulations.

1. (*b*) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan).

1. (*c*) This category includes moneys received after March 31, but applicable to the current year, Post Office moneys in hands of collectors and in transit at March 31. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by departments are shown in a section of Volume II and an overall total by departments is shown in section 12 of this volume.

2. Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.

3. (*a*) This is the valuation of advances to finance the purchase of gold, foreign exchange and notes issued by the International Monetary Fund. The balance of advances at March 31, 1975 also includes the Canadian dollar equivalent of 358,620,000 units of Special Drawing Rights issued to Canada by the International Monetary Fund. This total does not include the earnings of the Exchange Fund Account for the period January 1, 1975 to March 31, 1975 which amounted to $65,023,625.

3. (*b*) This account records Canada's quota in the International Monetary Fund.

In this organization members' quotas are now expressed in Special Drawing Rights and are normally paid in gold (25%) and the remainder (75%) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than $1 million in excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of $1 million; conversely should the working balance fall below minimum requirements the reverse action takes place. These notes are carried as a liability of the Government of Canada under the heading "foreign exchange reserve accounts".

Until 1972 quotas were expressed in U.S. dollars. When Canada joined the fund in 1946-47 its quota was set at U.S. $300 million. This was raised to U.S. $550 million in October 1959, in May 1966 to U.S. $740 million and in December 1970 to U.S. $1,100 million or 1,100 million SDR's at the then prevailing rate of U.S. $1 = 1 SDR.

4. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

Also included are those assets accounts in respect of the Unemployment Insurance Account.

5. (*a*) Loans to, and investments in, crown corporations represent the government's outstanding advances to crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for reloaning. The government equity in crown corporations as recorded in the Accounts of Canada as at March 31, 1975, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31, 1975, is shown in section 12 of this volume.

5. (*b*) Under this heading are loans to provinces made under relief acts and other legislation.

5. (*c*) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs. These loans carry specified conditional benefits if the terms of the agreements are fulfilled by the municipalities.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities—*Continued*

5. (*d*) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

5. (*e*) This category is composed of miscellaneous loans and balances receivable.

6. (*a*) Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance to developing countries.

6. (*b*) This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development, the International Development Association, the International Finance Corporation and working capital advances and loans to international organizations.

7. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.

8. (*a*) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1975 for the Canadian Forces superannuation account, as at December 31, 1977 for the Public Service superannuation account and as at December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are to be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

8. (*b*) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.

9. This records at a nominal value of $1 such capital assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.

10. This group includes certain loans and advances which are not currently revenue-producing or realizable. From time to time a repayment may be made.

11. This reserve is provided for losses on realization of assets.

NET DEBT

12. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, or, in effect, the deficit since Confederation.

LIABILITIES

13. (*a*) This is the balance of cheques issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.

13. (*b*) This account represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.

13. (*c*) This account records non-interest-bearing notes payable to international organizations, excluding those payable to the International Monetary Fund which are included in the liability category "foreign exchange reserve accounts" see note 14 (*a*).

13. (*d*) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.

13. (*e*) This represents the amount of interest which has become due on the public debt but remains unpaid.

13. (*f*) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities—*Concluded*

13. (*g*) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for outstanding post office money orders and outstanding unemployment insurance warrants are the main items in this group.

14. (*a*) This account records non-interest-bearing notes payable to the International Monetary Fund.

14. (*b*) This account includes the allocation of Special Drawing Rights issued by the International Monetary Fund.

15. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.

16. (*a*) This category records the government's liability in respect of the Canada Pension Plan and the Old Age Security Fund.

16. (*b*) This category records the government's liability in respect to the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account.

16. (*c*) This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities that are not included in the previous two categories. The government receives premiums or similar assessments and in turn pays out specific benefits.

17. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.

18. This account records the estimated amount of the prorated provision to March 31 for the special compound and bonus interests features applicable to certain Canada savings bonds.

19. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.

20. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.

21. This account shows the unmatured debt of the Government of Canada which includes bonds payable in New York. Also included are special non-marketable bonds held in the Canada Pension Plan Investment Account.

SECTION 3

1974-75
PUBLIC ACCOUNTS

Highlights of the Government's Financial Operations during 1974-75

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FINANCIAL OPERATIONS

This section outlines the financial operations of the government in 1974-75 giving a brief summary of the budgetary and non-budgetary transactions, unmatured debt transactions and changes in the cash position and the debt position during the fiscal year. More detailed explanations are given in subsequent sections of this volume.

To meet the needs of those interested in the impact of the operations of the Government of Canada on the economy, its revenues and expenditures re-classified on a national accounts basis are also included.

Table 1 summarizes the financial transactions of the government for 1973-74 and 1974-75 and shows how they influenced the cash balances of the Receiver General for Canada. In particular, it shows that in 1974-75 the total budgetary and non-budgetary receipts of the government, excluding receipts from operations in unmatured debt, rose by 27% to $54,120 million while its total payments, excluding the repayment of debt, increased by 27% to $5,627 million. As a result of these changes, there was a cash deficit of $1,507 million. New issues of $25,393 million of unmatured debt provided the funds to cover this deficit and to repay $21,491 million of debt. The net effect of all these transactions resulted in an increase in Receiver General bank balances of $2,395.

TABLE 1

THE FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA
1973-74 and 1974-75

(in millions of dollars)

	1973–74			1974–75		
	Receipts	Payments	Surplus or deficit (−)	Receipts	Payments	Surplus or deficit (−)
I Budgetary-transactions—						
Budgetary revenue and expenditure	19,383	20,055	−672	24,909	26,055	−1,146
Add: Receipts and revenues credited to appropriations..	567[3]	567[3]		714	714	
	19,950	20,622	−672	25,623	26,769	−1,146
II Non-budgetary transactions—						
Social security accounts—						
Old age security fund	2,732	3,035	−303	3,413	3,445	−32
Canada pension plan	1,444	1,411	33	1,758	1,714	44
Unemployment insurance account	1,878	2,160	−282	2,520	2,497	23
	6,054	*6,606*	*−552*	*7,691*	*7,656*	*35*
Other annuity, insurance and pension accounts	1,721	425	1,296	2,219	449	1,770
Loans, investments and advances—						
To crown corporations	603	1,678	−1,075	656	2,239	−1,583
To others	1,084	1,880	−796	1,710	2,537	−827
	1,687	*3,558*	*−1,871*	*2,366*	*4,776*	*−2,410*
Foreign exchange reserves	3,897	3,690	207	4,707	4,064	643
Provincial tax collection agreements account	2,752	2,796	−44	3,420	3,601	[2]−181
Other transactions	6,572	6,254	318	8,094	8,312	−218
Total non-budgetary	22,683	23,329	−646	28,497	28,858	−361
Total budgetary and non-budgetary	42,633	43,951	−1,318	54,120	55,627	−1,507
III Unmatured debt transactions—						
Marketable bonds[1]	2,200	2,111	89	2,300	1,641	659
Treasury bills	14,775	14,160	615	16,910	16,185	725
Non-marketable bonds—						
Canada savings bonds	1,141	1,724	−583	6,174	3,665	2,509
Other	8		8	9		9
	18,124	17,995	129	25,393	21,491	3,902
Net increase or decrease (−) in Receiver General bank balances			−1,189			2,395
Add: Receiver General bank balances at beginning of year			1,999			810
Receiver General bank balances at end of year			810			3,205

[1] Includes net purchases or sales by the Government of its own securities.

[2] Excludes net overpayments of $16 million made to various provinces arising out of payments under the Provincial Tax Agreement and resulting in a debit balance in the account. This debit balance has been reclassified as overpayments under Loans to provinces.

[3] Amends reporting in the previous year's Public Accounts.

TABLE 2

(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1974-75	Budget forecast June 23, 1975	Actual	Increase or decrease (−) compared with June 23, 1975 forecast	%
Revenue	24,856	24,909	53	0.21
Expenditure	26,001	26,055	54	0.21
Surplus or deficit (−)	−1,145	−1,146	−1	

Budgetary transactions

Revenue increased by $5,526 million to a total of $24,909 million in 1974-75. The effect of the tax changes announced in June 1975 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy. The major increases in revenue were $2,142 million from personal income tax, $874 million from corporation income tax, $1,382 million from oil export tax charge, $207 million from sales taxes, $424 million from customs import duties and $342 million from returns on investment. These were the major factors in increasing the expansion of revenue from $2,675 million in 1973-74 to $5,526 million in 1974-75 and its rate of growth from 16.7% to 28.5% per annum in the same periods.

Expenditure rose by $6,000 million, or 29.9%, to $26,055 million in 1974-75; in 1973-74 the corresponding increases were $3,918 million and 24.3%. The greater part of the rise in expenditure in 1974-75 was the result of increases of $1,672 million in expenditure on health and welfare, $1,414 million in economic development and support, $616 million in public debt charges and $649 million in transportation and communications. These four functions of the government accounted for $4,351 million of the increase in expenditure in 1974-75. In 1973-74 they accounted for $2,999 million of the increase of $3,918 million in that year.

Table 3 presents revenue by source and expenditure by function for both 1973-74 and 1974-75. It shows that the effects of the changes in revenue and expenditure just described resulted in a budgetary deficit of $1,146 million compared with the budgetary deficit of $672 million in 1973-74.

TABLE 3

BUDGETARY REVENUE BY SOURCE AND EXPENDITURE BY FUNCTION

(in millions of dollars)

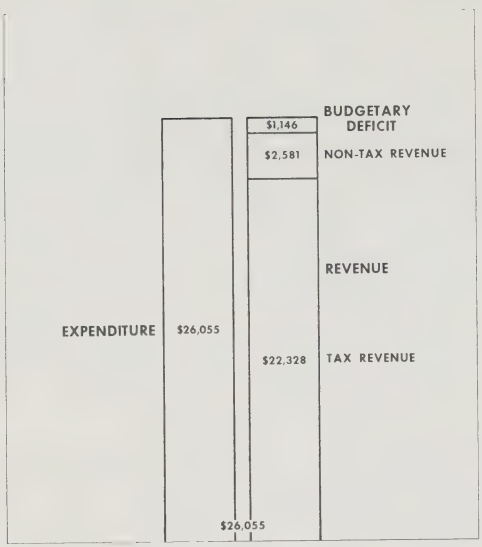
	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
REVENUE BY SOURCE			
Tax revenue—			
Income tax—			
Personal[2]	7,926	10,068	2,142
Corporation[2]	3,411	4,285	874
Non-resident	324	427	103
	11,661	*14,780*	*3,119*
Sales and other excise taxes[2]	3,100	3,314	214
Oil export tax	287	224	−63
Oil export charge		1,445	1,445
Customs import duties	1,385	1,809	424
Excise duties	686	748	62
Other taxes	14	8	−6
	17,133	22,328	5,195
Non-tax revenue	2,250	2,581	331
	19,383	24,909	5,526
EXPENDITURE BY FUNCTION			
Defence	2,236	2,512	276
Transportation and communications	1,556	2,205	649
Economic development and support	2,870	4,284	1,414
Health and welfare[1]	5,689	7,361	1,672
Fiscal transfer payments	1,874	2,639	765
Public debt charges	2,592	3,208	616
Education assistance	617	641	24
All other expenditures	2,621	3,205	584
	20,055	26,055	6,000
Surplus or deficit (−)	−672	−1,146	−474

[1]Excluding payments from social security accounts.
[2]Excluding receipts credited to the Old Age Security Fund.

Chart 3-A

BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS

For Fiscal Year 1974-75
Millions of Dollars



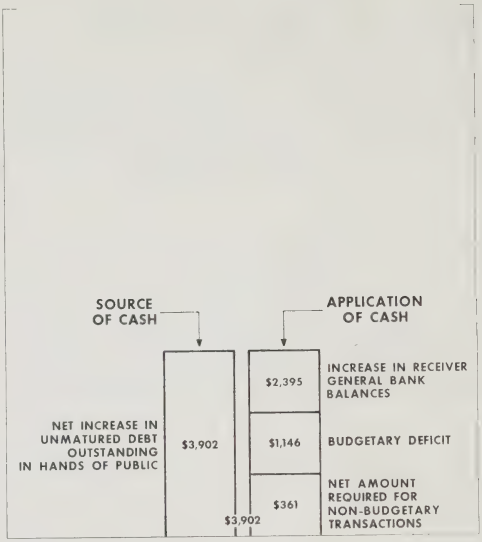


Chart 3-B

BUDGETARY REVENUE BY MAJOR SOURCE

Fiscal Year Ended March 31, 1975

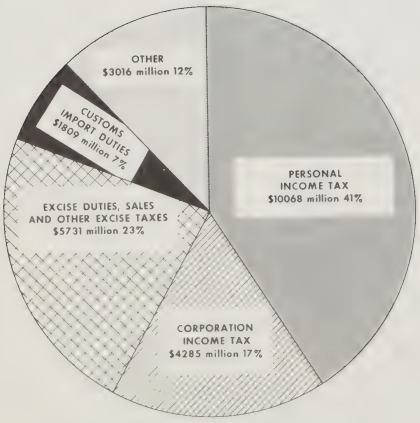
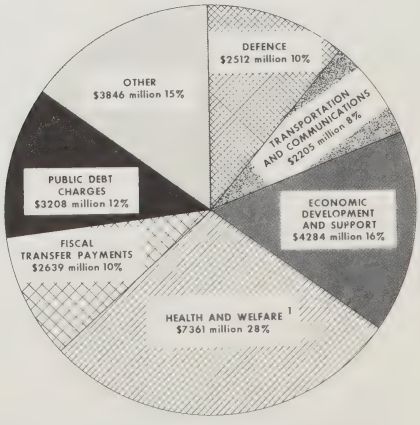


Chart 3-C

BUDGETARY EXPENDITURE BY MAJOR FUNCTION

Fiscal Year Ended March 31, 1975



1. Does not include payments out of old age security fund.

The changes in revenue, expenditure and the surplus or deficit during the last ten fiscal years are given in Table 4. This table shows that, while surpluses were produced only in 1969-70 and 1972-73, there has been a general ascending trend in the case of both revenues and expenditures during the period.

TABLE 4

BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT

Fiscal year ended March 31	Revenue		Expenditure		Surplus or deficit (−)	
	Amount	% change	Amount	% change	Amount	As a percentage of expenditure
1966	7,695.8	7.18	7,734.8	7.16	−39.0	0.51
1967	8,376.2	8.84	8,797.7	13.74	−421.5	4.79
1968	9,076.6	8.36	9,871.4	12.20	−794.8	8.05
1969	10,191.1	12.28	10,767.2	9.07	−576.1	5.35
1970	12,323.9	20.93	11,931.3	10.81	392.6	3.29
1971	12,803.0	3.89	13,182.1	10.48	−379.1	2.88
1972	14,226.6	11.12	14,840.9	12.58	−614.3	4.14
1973	16,601.6	16.69	16,120.7	8.62	480.9	2.98
1974	19,383.0	16.75	20,055.7	24.41	−672.7	3.36
1975	24,908.7	28.51	26,054.9	29.91	−1,146.2	4.40

Non-budgetary transactions

(excluding unmatured debt transactions)

Social security accounts

The three social security accounts are those for the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Account. Details of their transactions in 1973-74 and 1974-75 are given in Table 6.

The Old Age Security Fund up to and including 1971 was financed by tax receipts. The old age security taxes were eliminated after 1971 but the Old Age Security Fund remains and amounts determined by reference to the previously existing old age security tax rates are credited to this fund. These receipts were $3,413 million in 1974-75 an increase of 25% over their level in 1973-74. Outlays rose to $3,445 million in 1974-75 or $32 million over receipts. In 1973-74 outlays of $3,035 million exceeded receipts by $303 million.

The Canada Pension Plan had receipts of $1,758 million in 1974-75 which exceeded its outlays of $429 million by $1,329 million. The greater part of the excess was invested in purchasing $1,285 million of provincial and federal government bonds.

The Unemployment Insurance Account receipts of $2,520 million were $40 million less than outlays of $2,560 million, of which $63 million were repayments of advances. In 1973-74 receipts were $2,143 million, of which $244 million were advances from the government, and outlays were $2,181 million.

Other Non-Budgetary Transactions

(excluding unmatured debt transactions)

Other operations include receipts from other annuity, insurance and pension accounts, loans, investments and advances, sums required to finance additions to foreign exchange reserves and a variety of miscellaneous transactions. The balances from these are shown in Table 1.

Other annuity, insurance and pension accounts include the superannuation accounts of the public service, the Canadian forces and the R.C.M.P., the government annuities account and certain other accounts of a similar nature such as the account for retiring allowances to Members of Parliament. The net receipts from these accounts rose from $1,296 million in 1973-74 to $1,770 million in 1974-75.

Loans, investments and advances are made to crown corporations, provincial governments, governments outside Canada, international organizations, private businesses and individuals. The greater part of these loans, investments and advances are made to crown corporations: in 1974-75 net loans to and investments in crown corporations were $1,583 million as compared with $1,075 million in 1973-74. Other loans, investments and advances were $827 million in 1974-75 and $796 million in 1973-74.

Foreign exchange operations to finance increases in Canada's international reserves include receipts from Special Drawing Rights (S.D.R.'s) issued by the International Monetary Fund and payments arising from subscriptions of capital to the International Monetary Fund, advances to the Exchange Fund and the redemption of non-interest-bearing notes payable to the International Monetary Fund. During 1974-75, there were no receipts from S.D.R.'s the total value of those held remaining at $370 million. The net decrease in advances to the Exchange Fund during the year was $673 million as a result of advances to and repayments from it of $3,990 million and $4,663 million respectively. The net effect of all foreign exchange operations of this type resulted in a net decrease of $643 million in total advances in 1974-75 as compared with a decrease of $207 million in 1973-74.

Collections of provincial income tax totalled $3,420 million during the year and payments to the provinces were $3,616 million resulting in a debit balance of $16 million at March 31, 1975. This debit balance represents overpayments to provinces and was reclassified as such in Loans to provinces. In 1973-74 collections were $2,752 million and payments were $2,796 million.

Miscellaneous operations produced net payments of $218 million in 1974-75 as compared to net receipts of $317 million in 1973-74.

TABLE 5

SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

RECEIPTS	1973–74	1974–75	OUTLAYS	1973–74	1974–75
			OLD AGE SECURITY FUND		
Income tax	1,599	2,193	Pension payments	2,275	2,607
Sales tax	898	966	Guaranteed supplement	760	838
Credit from appropriations	235	254			
				3,035	3,445
	2,732	3,413			
			Net receipts or outlays (−)	−303	−32
			CANADA PENSION PLAN		
Contributions	1,019	1,239	Pensions	279	399
Investment income	424	505	Administration costs	25	30
Other	1	14	Investments	1,107	1,285
	1,444	1,758		1,411	1,714
			Net receipts or outlays (−)	33	44
			UNEMPLOYMENT INSURANCE ACCOUNT		
Contributions—			Benefits	1,992	2,328
Employees and employers	1,020	1,622	Administration costs	168	169
Government	856	897			
Other	2	1			
	1,878	2,520		2,160	2,497
Advances from government	244		Repayment of advances		63
	2,122	2,520		2,160	2,560
			Net receipts or outlays (−)	−38	−40

Unmatured debt Transactions

The net cash requirement arising from the budget, operations of social security funds and other operations was $1,507 million in 1974-75 as compared with $1,318 million in 1973-74. Table 1 shows that the increased sums required to finance the Unemployment Insurance Account was a major factor in this cash requirement.

Cash requirements were met entirely by net issues of marketable bonds, treasury bill and Canada savings bonds. In 1974-75, there was a net increase of $659 million of marketable bonds; in 1973-74, the net increase in the issues of these bonds was $89 million. In addition, there was a net increase of $725 million in treasury bill issues as compared with $615 million in 1973-74. The Canada savings bond issue of 1974-75 increased considerably and resulted in an increase of $2,509 million as compared with a decrease of $583 million in 1973-74. Other borrowing produced a net receipt of $9 million as compared with a net receipt of $8 million in 1973-74.

Change in cash position

A summary of all these operations is given in Table 1 which shows that their net effect was to increase the bank balances of the Receiver General, including those in foreign currencies, by $2,395 million from $810 million at March 31, 1974 to $3,205 million at March 31, 1975.

Change in debt position

As a result of all the operations just described, the gross public debt increased by $7,139 million to $62,696 million at March 31, 1975, net recorded assets increased by $5,993 million to $43,422 million and the net debt increased by $1,146 million to $19,274 million.

TABLE 6

NET DEBT

(in millions of dollars)

	Balance at March 31		Increase or decrease (−)
	1974	1975	
Gross liabilities	55,557	62,696	7,139
Less recorded net assets	37,429	43,422	5,993
Net debt	18,128	19,274	1,146

SUMMARY OF CHANGES IN ASSET AND LIABILITY ACCOUNT BALANCES AND EFFECT OF THESE CHANGES ON FINANCIAL RESOURCES

Table 7 summarizes changes in asset and liability account balances and shows in general terms how the government financed its operations, and the major uses of the financial resources which were available. In 1974-75, the most important sources of financing were: bonds, including Canada Savings Bonds, $3.2 billion and Treasury Bills $0.7 billion; superannuation accounts of the Public Service, the Canadian Forces and the RCMP, $1.7 billion; contributions to the Canada Pension Plan, $1.3 billion; and $0.7 billion from foreign exchange reserves.

The most significant uses for financial resources during the year were: Crown Corporations $1.6 billion; investment of Canada Pension Plan funds in Provincial Government Securities, $1.3 billion; and the budgetary deficit for the year, $1.1 billion.

The net result of these and the lesser transactions set out in Table 7, was that current assets increased by $2.5 billion, almost all of which was represented by cash in banks.

For 1973-74, the previous fiscal year, financing was available mainly from: an increase in current liabilities, $1.4 billion, including $1 billion of outstanding cheques and accounts payable; government superannuation accounts, $1.3 billion; contributions to the Canada Pension Plan, $1.1 billion; and $0.6 billion from Treasury Bills. The most significant net uses of financial resources in 1973-74 were: Crown Corporations, $1.1 billion; investment of Canada Pension Plan funds in Provincial Government securities, $1.1 billion; bonds $0.5 billion, including Canada Savings Bond net redemptions of $0.6 billion offset by other net issues of $0.1 billion; and the budgetary deficit for the year, of $0.7 billion. The result of these and the other transactions of the year was a net reduction in current assets of $0.3 billion, represented mostly by cash.

The amounts reported as financial resources available and used are net amounts and have not been modified by changes in related deferral accounts, e.g. proceeds of bonds and Treasury Bills have not been modified by discounts on issue; financing from superannuation accounts has not been adjusted for the increase in unamortized actuarial deficiences which accounted for part of the net increase in superannuation accounts.

TABLE 7

SUMMARY OF CHANGES IN ASSET AND LIABILITY ACCOUNT BALANCES AND EFFECT OF THESE CHANGES ON FINANCIAL RESOURCES

(in millions of dollars)

	1974-75 Financial resources		1973-74 Financial resources	
	Available	Used	Available	Used
BUDGETARY DEFICIT		1,146		673
CHANGES IN FINANCIAL CLAIMS DUE TO OR FROM OUTSIDE PARTIES—				
Current assets excluding Canada Savings Bonds purchased for the account of employees		2,468	335	
Current liabilities	316		1,420	
Foreign exchange reserve accounts—				
Assets	717		70	
Liabilities		74	137	
Canada Pension Plan—				
Investment fund		1,285		1,107
Account	1,329		1,141	
Loans to and investments in Crown Corporations—				
Asset		1,583		1,075
Deferred interest	13		31	
Loans to provincial governments—				
Asset		171		152
Deferred interest	5		2	
Other domestic loans and advances—				
Asset		179		133
Deferred interest	3			3
Loans to national governments—				
Asset		236		190
Deferred interest	1			
Subscriptions to capital of, and working capital advances and loans to international organizations		98		82
Inactive loans and investments	1		14	
Deposit and trust accounts less securities held in trust		138		53
Government annuities and miscellaneous insurance accounts		16		16
Provision for compound and bonus interests on Canada Savings Bonds	19		33	
Unmatured debt—				
Bonds, including Canada Savings Bonds, net of own securities held	3,186			484
Treasury Bills	725		615	
	6,315	6,248	3,798	3,295

TABLE 7—*Concluded*

SUMMARY OF CHANGES IN ASSET AND LIABILITY ACCOUNT BALANCES AND EFFECT OF THESE CHANGES ON FINANCIAL RESOURCES—*Concluded*

(in millions of dollars)

	1974–75 Financial resources		1973–74 Financial resources	
	Available	Used	Available	Used
CHANGES IN INTERNAL ASSET AND LIABILITY ACCOUNTS[2]—				
Departmental working capital advances		143		240
Unemployment insurance accounts[1]	23			282
Old Age Security fund[1]		32		303
Superannuation accounts	1,786		1,312	
Undisbursed balances of special accounts—				
Included in schedule M		33		15
Included in deposit and trust accounts, schedule K	32			1
Suspense Accounts	6		4	
Deferred charges—				
Unamortized portions of actuarial deficiencies in superannuation accounts		518		306
Unamortized loan flotation costs		43		
Deferred credits—Unamortized premiums on loans	1		1	
	1,848	769	1,317	1,147
	8,163	8,163	5,115	5,115

[1]Transactions in unemployment insurance accounts and the Old Age Security Fund have been treated as internal although it is recognized that both contain liabilities to outside parties arising from taxes and contributions.

[2]Changes in accounts balances represented by entries internal to the government have not been eliminated.

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

Revenue and expenditure both increased during the year 1974-75. The rate of increase of expenditure was greater than that of revenue, consequently, the deficit on a national accounts basis increased from $48 million in 1973-74 to $503 million in 1974-75. There were gains in all revenue components during the year with personal and corporate income tax, the oil export charge and customs import duties accounting for about three quarters of the total revenue increase. Personal direct taxes rose by over 28% or $3,141 million, a much higher rate of increase than in 1973-74 (11.9% or $1,180 million). Higher wages and salaries in 1974-75 and larger employer and employee contributions to the Unemployment Insurance Account (+ $602 million) were the most significant factors in the growth in this component of revenue.

Corporate direct taxes rose by 25.4% or $939 million in line with the increase in corporation profits.

Indirect taxes, the second largest component of revenue after personal direct taxes, rose during 1974-75 by $1,875 million or almost 29%, compared to $1,179 million or 22.2% increase in 1973-74. Receipts from the oil export charge advanced by well over a billion dollars, due to the fact that 1974-75 was the first full year of the levy. The extent of the increase in customs import duties was $426 million which can be attributed to a 34.2% rise in merchandise imports during the year.

Federal investment income increased by $347 million or 19.1%, up from a modest advance of 1.5% in the previous year. The principal increases were: interest on government loans and advances, $151 million; interest on government held public funds $122 million and remitted profits of government enterprises $76 million.

Federal expenditure increased during the year by 29.1% or $6,923 million compared with a $2,965 million rise in the previous year. All components reflected increases of varying degree with transfers to persons, subsidy payments and transfers to other levels of government accounting for more than two thirds of the total increase. The increase of $1,677 million or 22.5% in the transfers to persons was associated with higher family allowances payments which rose by $829 million as a result of the first full year's payments at the increased rate of $20 per child per month, effective in early 1974 and the indexation of these payments in January 1975. Other factors contributing to the sharp increase in this expenditure component were larger benefit payments under the old age security (+ $406 million) and the unemployment insurance (+ $335 million) programs. The former resulted from increases in payments in keeping with the rise in the cost of living index and the latter reflected the continued high level of unemployment during the year.

Interest on the public debt rose by 24% or $617 million resulting from raising the yield on outstanding Canada

Savings Bonds and from a net increase in outstanding debt.

Subsidy payments rose by 143% or almost treble the percentage rate of increase in the previous year. This substantial rise of $1,406 million as compared with a $336 million rise during 1973-74 was due mainly to higher payments to oil importers in Eastern Canada (+ $985 million) under the oil stabilization program introduced at the end of 1973-74 fiscal year, larger payments to the railways (+ $154 million) to compensate for the freight-rate freeze, increased compensation to rail companies under the National Transportation Act (+ $71 million), larger dairy payments (+ $86 million), higher outlays under the fluid and powdered milk subsidy program (+ $25 million) and higher operational costs of the C.B.C. (+ $63 million) which is treated as an enterprise for national accounts purposes.

Increases in the transfer to other levels of government component of $1,659 million or 33%, compared to $464 million or 10% in 1973-74, reflected higher outlays under such programs as Federal Provincial tax sharing agreements (+ $980 million), Hospital Insurance and Diagnostic Services Act (+ $221 million), Medical Care Act (+ $85 million), Canada Assistance Plan (+ $136 million), Bilingualism (+ $22 million) and grants for regional economic expansion (+ $78 million).

Outlays on defence goods and services rose during 1974-75 by just over 13% or $300 million which was almost equivalent to the rate of increase in the previous year.

Expenditures on non-defence goods and services amounted to $5,064 million for an increase of $939 million or 22.7% with labour income, increasing by over 20% due mainly to higher wage settlements during the year. Inflation itself also affected the level of disbursements on this major expenditure component.

Payments to non-residents rose very significantly during 1974-75 increasing by over 28% due to higher official contributions abroad (+ $90 million) under the various international assistance and food aid programs.

TABLE 8

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

(in millions of dollars)

			Increase or Decrease	
	1973–74	1974–75[1]	Amount	Per cent
REVENUE				
Direct taxes, persons	11,080	14,221	3,141	28.3
Direct taxes, corporations	3,700	4,639	939	25.4
Withholding taxes	321	440	119	37.0
Indirect taxes	6,485	8,360	1,875	28.9
Investment income	1,814	2,161	347	19.1
Other current transfers from persons	6	7	1	16.7
Capital consumption allowance	316	362	46	14.5
Total revenue	23,722	30,190	6,468	27.2
EXPENDITURE				
Goods and services, defence	2,283	2,583	300	13.1
Goods and services, non-defence	4,125	5,064	939	22.7
Transfers to persons	7,465	9,142	1,677	22.5
Interest on public debt	2,547	3,164	617	24.2
Subsidies	983	2,389	1,406	143.0
Capital assistance	179	202	23	12.8
Transfers to other levels of government	5,078	6,737	1,659	32.7
Payments to non-residents	339	435	96	28.3
Gross capital formation	771	977	206	26.7
Total expenditure	23,770	30,693	6,923	29.1
Surplus or deficit (−)	−48	−503		

[1] Preliminary estimates.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure, within the national accounts framework, with that within the budgetary or public accounts framework is presented in Tables 9 and 10.

The framework (national accounts or public accounts) within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to the difference may be grouped within three classifications:

(i) transactions included within the budgetary or public accounts framework, but excluded from the national accounts framework, e.g. Post Office which is deemed

by international convention, to be an enterprise in national accounts analysis,

(ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, e.g. Old Age Security Fund and the Unemployment Insurance Account,

(iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income, corporate income tax and capital formation from a cash to an accrual basis, and those required to incorporate the transactions of other government funds and Crown agencies within the national accounts framework.

The public accounts or budgetary deficit of $672 million at the end of 1973-74 increased to $1,146 million at the end of 1974-75, while within the national accounts framework the deficit of $48 million in 1973-74 increased to a deficit of $503 million in 1974-75. Increases in revenue from extra budgetary and other funds were more than offset by increases in expenditure of these funds as well as a much smaller adjustment to place receipts from the oil export charge on an accrual basis for national account purposes.

TABLE 9

FEDERAL GOVERNMENT REVENUE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1973–74	1974–75[1]
BUDGETARY REVENUE	19,383	24,909
Deduct:		
Budgetary return on investment	−1,489	−1,832
Post Office revenue	−480	−486
Other non-tax budgetary revenue	−280	−264
	−2,249	−2,582
Corporate income tax excess of accruals over collections	62	−125
Add:		
Old age security taxes	2,496	3,159
Unemployment insurance account—employer-employee contributions	1,020	1,622
Government pension funds—employer-employee contributions	728	840
Prairie Farm Assistance Act levies	4,244	5,621
Government investment income:		
Interest on loans, advances and investments	857	1,008
Interest receipts on social insurance and government pension funds	622	744
Remitted profits less covered losses of government business enterprises	307	383
	1,786	2,135
Capital consumption allowance	316	362
Miscellaneous	180	−130
Total revenue, national accounts basis	23,722	30,190

[1] Preliminary estimates.

TABLE 10

FEDERAL GOVERNMENT EXPENDITURE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION

(in millions of dollars)

	1973–74	1974–75[1]
BUDGETARY EXPENDITURE	20,055	26,055
Deduct:		
Budgetary transfers to funds and agencies[2]	−1,830	−2,106
Post Office expenditure	−591	−731
Deficit of government business enterprises	−125	−180
Reserves and write-offs	−61	−79
Purchase of existing capital assets	−83	−163
Budgetary revenue items offset against budgetary expenditure[3]	−118	−119
	−2,808	−3,378
Add:		
Extra budgetary funds expenditure:		
Old age security benefits	3,035	3,445
Unemployment insurance benefits	1,993	2,328
Government pensions	337	364
Prairie farm emergency payments	3	
	5,368	6,137
Expenditures of government funds and agencies[2]	955	1,185
Gross capital formation	771	977
Miscellaneous[4]	−571	−283
Total current expenditure	23,770	30,693

[1] Preliminary estimates.

[2] In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

[3] The largest component of this item consists of revenue from sales of goods and services by the government sector. These sales appear as final expenditure of the private sector and are deducted to avoid double counting.

[4] This item includes the supplementary period adjustment. In the national accounts, expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

SECTION 4

1974-75
PUBLIC ACCOUNTS

Revenue

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REVENUE

Budgetary revenue falls into two main classes, tax revenue and non-tax revenue. The most important of these from a revenue standpoint and its effect on the country's economy is tax revenue which accounted for 90% of total receipts in 1974-75.

The main sources of tax revenue are personal and corporation income taxes, excise taxes (including the general sales tax and the oil export tax and charge), customs import duties and excise duties.

Non-tax revenue consists of return on investments which includes interest received on loans and advances made by the government to crown corporations, provincial and municipal governments, national governments and departmental operating accounts and the government's share of profits made by crown corporations; revenue which arises from the operations of the Post Office; and other miscellaneous items arising from the normal activities of the government.

In addition to those receipts referred to above, there are receipts arising from certain program activities which are not credited to budgetary revenue as such, but are taken into the government's accounts as credits to the appropriations covering those programs. The authority for this action is included in the program details of the Appropriation Acts.

Also, under federal-provincial agreements the federal government collects provincial income taxes for certain provinces which are not included as budgetary revenue but are credited to a deposit account pending their transmittal to the relevant province.

Other receipts which are not included in budgetary revenue are taxes or their equivalent arising from provisions of the Old Age Security Act, collections under provisions of the Canada Pension Plan and contributions under the Unemployment Insurance Act.

Summary

Budgetary revenue in 1974-75 totalled $24,909 million, $5,526 million or 29% over the comparable amount of $19,383 million received in 1973-74. Tax revenue at $22,328 million accounted for 90% of total budgetary revenue and non-tax revenue at $2,581 million accounted for 10% of the total revenue for 1974-75. In 1973-74 tax revenue was $17,133 million or 88% of the total and non-tax revenue was $2,250 million or 12%.

Tax revenue increased by $5,195 million over 1973-74 receipts; the yield from personal income taxes was $2,143 million higher, from corporation income taxes $874 million higher, from sales tax $207 million higher, from oil export tax and charge $1,383 million, from custom duties $424 million higher and from estate taxes $7 million lower. Non-tax revenue increased by $331 million; return on investments was $342 million higher, Post Office revenue was $6 million higher and other non-tax receipts were $17 million lower than in 1973-74.

Chart 4-A

BUDGETARY REVENUE BY MONTHS AND MAJOR SOURCE
Fiscal Year Ended March 31, 1975
Millions of Dollars

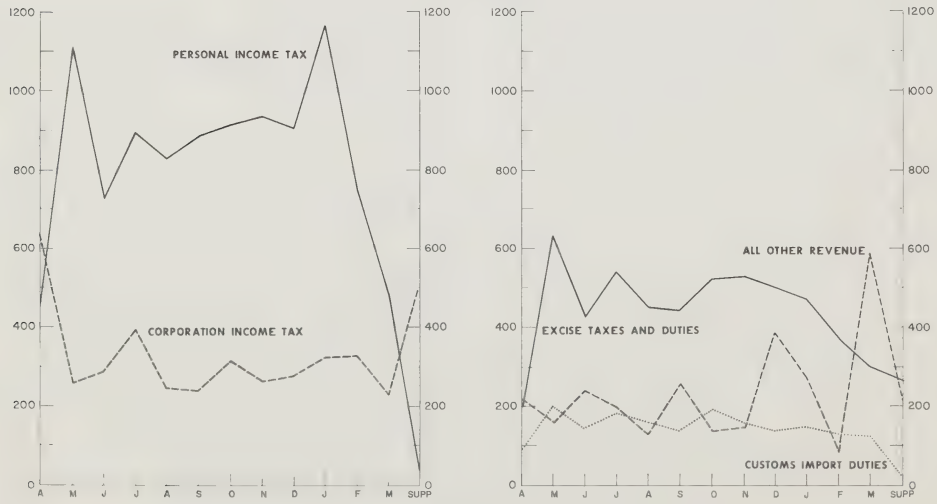


TABLE 1

BUDGETARY REVENUE BY MAJOR SOURCE
(in millions of dollars)

SOURCE	Fiscal year ended March 31 1974 Amount	%	1975 Amount	%	Increase or decrease (−) Amount	%
Tax revenue—						
Income tax—						
Personal[1]	7,925.8	40.9	10,068.3	40.4	2,142.5	27.0
Corporation[1]	3,411.0	17.6	4,285.2	17.2	874.2	25.6
Non-resident	323.7	1.7	427.4	1.7	103.7	32.0
Excise taxes—						
Sales[1]	2,692.9	13.9	2,900.1	11.6	207.2	7.7
Oil export charge			1,445.1	5.8	1,445.1	100.0
Oil export tax	286.6	1.5	224.3	0.9	−62.3	−21.7
Other	408.0	2.1	413.4	1.7	5.4	1.3
Customs import duties	1,384.6	7.1	1,808.9	7.3	424.3	30.6
Excise duties	685.9	3.5	748.0	3.0	62.1	9.1
Estate tax	14.3	0.1	7.0		−7.3	−51.0
Miscellaneous	0.4		0.3		−0.1	−25.0
	17,133.2	*88.4*	*22,328.0*	*89.6*	*5,194.8*	*30.3*
Non-tax revenue—						
Return on investments	1,489.2	7.7	1,831.4	7.4	342.2	23.0
Post Office—Net postal revenue	480.0	2.5	485.5	1.9	5.5	1.1
Other	280.6	1.4	263.8	1.1	−16.8	−6.0
	2,249.8	*11.6*	*2,580.7*	*10.4*	*330.9*	*14.7*
Total budgetary revenue	19,383.0	100.0	24,908.7	100.0	5,525.7	28.5

All amounts are net after deduction of refunds and drawbacks.

[1] Excluding credits to:	1973–74	1974–75
The old age security fund—		
Personal income tax	1,300.0	1,642.0
Corporation income tax	299.0	550.5
Sales tax	897.5	966.0
	2,496.5	3,158.5

TABLE 2

MAJOR SOURCE OF BUDGETARY REVENUE BY MONTHS FOR THE FISCAL YEAR 1974–75
(in millions of dollars)

MONTH	Personal income tax: Deductions at source	Personal income tax: Other collections	Corporation income tax	Non-resident tax	Customs import duties	Sales tax	Oil export tax and charge[1]	Other excise taxes and duties	Other tax revenue	Non-tax revenue	Total
April, 1974	315	127	645	22	92	72	44	67	2	193	1,579
May	466	646	259	63	198	343	181	107	2	93	2,358
June	607	118	289	20	140	229	123	76	1	218	1,821
July	737	159	394	37	180	320	128	92		158	2,205
August	740	91	245	22	159	231	124	95	1	104	1,812
September	797	90	236	22	136	220	132	90	1	233	1,957
October	791	123	312	31	191	260	137	124		102	2,071
November	871	63	261	32	157	275	139	115		113	2,026
December	841	63	277	25	136	262	141	96		358	2,199
January, 1975	1,017	147	321	102	147	244	136	91		171	2,376
February	689	56	324	27	127	147	146	81		62	1,659
March	399	79	227	22	123	181	130	89		565	1,815
Supplementary	−20	56	495	2	23	116	108	40		211	1,031
Total	8,250	1,818	4,285	427	1,809	2,900	1,669	1,163	7	2,581	24,909

[1] Applicable to exports made since the end of March 1974.

The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments produces a distribution of receipts throughout the fiscal year. The distribution of revenue receipts between months may be affected by administrative factors.

Under fiscal arrangements that became operative in 1962, the federal government entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

During the year collections were $3,420 million and payments to the provinces were $3,616 million.

Tax Revenue

The effect of the tax changes implemented in 1974-75 was to moderate the growth in revenue which ordinarily would accompany a period of rapid growth in the economy.

As is shown in Table 1, tax revenue totalled $22,328 million in 1974-75 compared with $17,133 million in 1973-74. The main changes were increases of $2,143 million in personal income taxes, $874 million in corporation income tax, $207 million in sales tax, $1,445 million in oil export charge and $424 million in customs import duties.

Table 3 presents a comparison for the latest five fiscal years of tax revenue and old age security taxes on a per capita basis. Tax revenue which was $530.75 per capita in 1970-71 was $1,095.52 per capita in 1974-75; old age security taxes which were $89.54 per capita in 1970-71 were $139.35 in 1974-75.

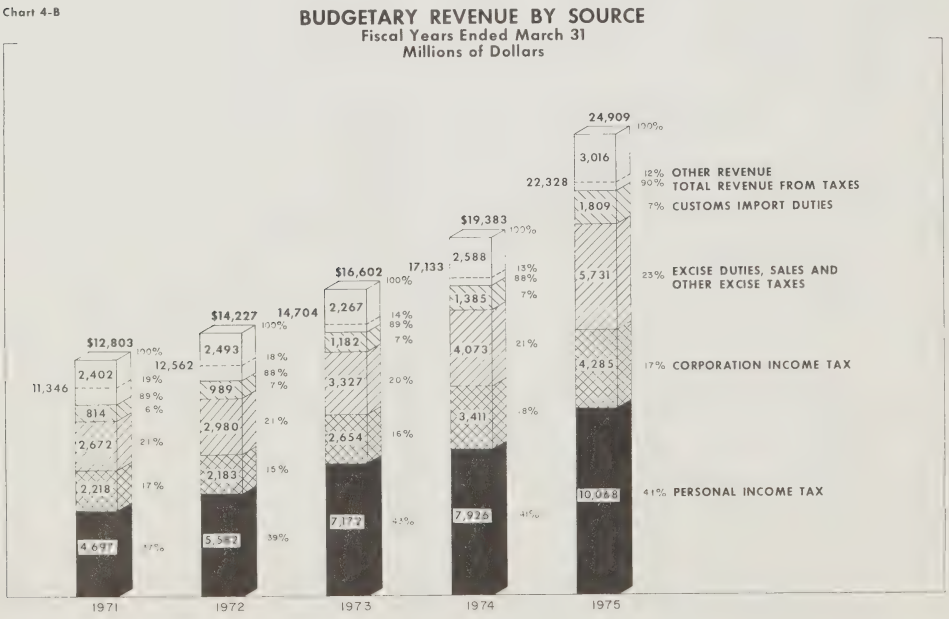
TABLE 3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA

Fiscal year ended March 31	Tax revenue	Old age security tax[1]	Total
	$	$	$
1971	530.75	89.54	620.29
1972	575.44	97.02	672.46
1973	665.49	100.43	765.92
1974	763.31	111.22	874.53
1975	1,095.52	139.35	1,234.87

[1] The old age security taxes were eliminated after 1971 but amounts determined by reference to the previously existing old age security tax rates are credited to the old age security fund.

Chart 4-B



Tax on personal income

In 1974-75 personal income tax was again the largest source of government revenue. Its yield (excluding credits to the old age security fund) was $10,068 million or 40% of all budgetary revenue compared with $7,926 million or 41% in 1973-74. The increase of $2,143 million was due mainly to a higher level of personal incomes in 1974-75.

As is shown in Table 2, personal income taxes deducted at source were considerably lower in April, May and June. This was due to the unusually large refund payments made in these months. Table 2 also shows that other collections, which are direct payments by individuals, were higher in May reflecting the payment of balances due for the taxation year 1973 and also in July, October and January reflecting the receipt of quarterly payments.

An amount of $1,642 million in respect of personal income taxes was credited to the old age security fund compared with $1,300 million in 1973-74.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding credits to the old age security fund) was $4,285 million or 17% of total budgetary revenue compared with $3,411 million or 18% in 1973-74. The increase of $874 million was due mainly to higher corporation income during the year.

As reflected in Table 2 collections in April include final payments in respect of the 1973 taxation year.

An amount of $551 million in respect of corporate income taxes was credited to the old age security fund compared with $299 million in 1973-74.

Non-resident tax

Revenue in this category is derived from tax withheld from dividends, interest, rents, royalties, alimony and income from estates and trusts paid to non-residents. Collections for 1974-75 were $427 million, an increase of $104 million or 32% over the 1973-74 total.

Excise taxes

Excise taxes including the sales tax, oil export charge and tax totalled $4,983 million, 20% of total budgetary revenue compared with $3,387 million or 18% in 1973-74.

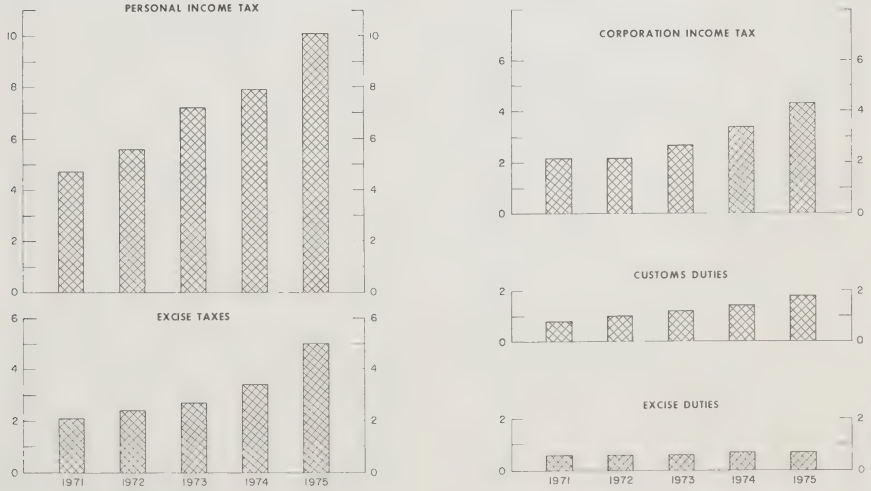
Included in excise tax is $1,445 million in oil export charge, applicable to exports made since the end of March 1974, imposed under the Excise Tax Act. From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the amount credited to the old age security fund) were $2,900 million, $207 million more than 1973-74 receipts.

Chart 4-C

PRINCIPAL SOURCES OF TAX REVENUE

Fiscal Years Ended March 31

Billions of Dollars



An amount of $966 million in respect of sales tax was credited to the old age security fund compared with $898 million in 1973-74.

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax and the oil export tax and charge was $413 million, $5 million more than in 1973-74.

TABLE 4

(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (−)	
	1974	1975	Amount	%
Sales tax	3,590.4	3,866.1	275.7	7.7
Less: amount transferred to the old age security fund	−897.5	−966.0	−68.5	−7.6
	2,692.9	*2,900.1*	*207.2*	*7.7*
Other excise taxes—				
Cigarettes, tobacco and cigars	375.7	367.3	−8.4	−2.2
Jewellery, watches, ornaments, etc.	15.5	20.8	5.3	34.2
Matches and lighters	1.6	2.3	0.7	43.8
Oil export charge		1,445.1	1,445.1	100.0
Oil export tax	286.6	224.3	−62.3	−21.7
Television sets, radios, tubes and phonographs	0.1		−0.1	−100.0
Toilet preparations	0.8	(1)	−0.8	−100.0
Wines	10.1	12.7	2.6	25.7
Sundry commodities	2.3	8.2	5.9	256.5
Interest and penalties	2.4	2.7	0.3	12.5
Less: refunds	−0.5	−0.6	−0.1	−20.0
	694.6	*2,082.8*	*1,388.2*	*199.9*
	3,387.5	4,982.9	1,595.4	47.1

(1) Less than $50,000.

Customs import duties

Receipts from this source totalled $1,809 million compared with $1,385 million in 1973-74.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines were levied under the Excise Tax Act). Net receipts in 1974-75 were $748 million compared with $686 million in 1973-74.

Gross receipts of $490 million from duties on alcoholic beverages consisted of $312 million in respect of spirits and $178 million in respect of beer and were $30 million higher than collections of $460 million in 1973-74 of which $284 million was in respect of spirits and $176 million in respect of beer.

Gross receipts of $258 million from duties on tobacco products were $22 million more than in 1973-74.

Refunds and drawbacks of $1 million resulted in net excise duty collections of $748 million in 1974-75. In 1973-74 refunds and drawbacks were $11 million and net receipts were $686 million.

TABLE 5

(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (−)	
	1974	1975	Amount	%
Cigarettes, tobacco and cigars	236.5	258.3	21.8	9.2
Spirits	283.7	311.9	28.2	9.9
Beer	176.6	178.3	1.7	1.0
Licences	(1)	(1)		
	696.8	*748.5*	*51.7*	*7.4*
Less: refunds and drawbacks	−10.9	−0.5	10.4	95.4
	685.9	748.0	62.1	9.1

(1) Less than $50,000.

Estate tax

Revenues in this category were derived under the Estate Tax Act. Net receipts of $7 million were $7 million less than in 1973-74. This tax does not apply with respect to any death after 1971.

Miscellaneous

Revenue under this heading during the fiscal year was $325 thousand compared with $390 thousand in 1973-74.

Non-Tax Revenue

Non-tax revenue totalled $2,581 million in 1974-75, $331 million or 15% higher than in 1973-74. The main changes were increases of $342 million in return on investments and an increase of $10 million in services and service fees.

TABLE 6

(in millions of dollars)

NON-TAX REVENUE	Fiscal year end March 31		Increase or decrease (−)	
	1974	1975	Amount	%
Return on investments	1,489.2	1,831.4	342.2	23.0
Post Office—Net postal revenue	480.0	485.5	5.5	1.1
Refunds of previous years' expenditure	99.3	84.1	−15.2	−15.3
Services and service fees	35.2	45.2	10.0	28.4
Proceeds from sales	21.2	15.8	−5.4	−25.5
Privileges, licences and permits	26.5	32.2	5.7	21.5
Bullion and coinage	58.1	47.5	−10.6	−18.2
Premium, discount and exchange		3.2	3.2	100.0
Miscellaneous	40.3	35.8	−4.5	−11.1
	2,249.8	2,580.7	330.9	14.7

Return on investments

These receipts, in an amount of $1,831 million, consisted of income derived from loans and advances made by the government and from investments by the government in productive or earning assets. In 1973-74 receipts were $1,489 million.

The following table summarizes the larger items. Further details are given in section 12 of this volume.

TABLE 7

(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Loans to, and investments in, crown corporations—			
Bank of Canada—Profits	372.9	481.3	108.4
Canadian Broadcasting Corporation	11.2		−11.2
Canadian National Railways	70.2	110.4	40.2
Central Mortgage and Housing Corporation—			
Interest on debentures	394.3	440.3	46.0
Net profit	2.9	6.9	4.0
	397.2	*447.2*	*50.0*
Export Development Corporation	31.0	42.8	11.8
Farm Credit Corporation	76.0	90.9	14.9
Northern Canada Power Commission	32.5	3.8	−28.7
The St. Lawrence Seaway Authority	13.8	26.6	12.8
Other	24.3	75.6	51.3
	1,029.1	1,278.6	249.5
Other loans and investments—			
National governments	21.6	20.7	−0.9
Provincial governments	0.7	0.7	
Exchange fund account	220.2	269.4	49.2
International Monetary Fund	0.5	0.3	−0.2
Interest-bearing deposits with chartered banks	92.8	125.3	32.5
Municipal Development and Loan Board	13.0	13.5	0.5
Soldier Settlement and Veterans' Land Act—			
Loans and advances	26.2	27.3	1.1
Airport capital loans	20.9	31.0	10.1
Miscellaneous	64.2	64.6	0.4
	460.1	*552.8*	*92.7*
	1,489.2	1,831.4	342.2

Loans to, and investments in, crown corporations

Receipts from crown corporations at $1,279 million were $250 million more than in the previous year. The main changes were increases of $108 million in the Bank of Canada profits paid to the government and $50 million in payments by the Central Mortgage and Housing Corporation.

Bank of Canada profits paid to the government were $481 million compared with $373 million in 1973-74 and Central Mortgage and Housing Corporation paid $447 million compared with $397 million in 1973-74.

Other loans and investments

The yield from other loans and investments was $553 million compared with $460 million in 1973-74.

The main changes were increases of $32 million in interest-bearing deposits with chartered banks, $49 million in Exchange Fund profits ($269 million compared with $220 million in 1973-74), $1 million from interest from loans to provinces, ($1 million in 1973-74).

Other receipts included $125 million from interest-bearing deposits with chartered banks ($93 million in 1973-74), $21 million from national governments ($22 million in 1973-74), $14 million in interest from loans made to the Municipal Development and Loan Board ($13 million in 1973-74) and $27 million in interest from loans and advances made under the Soldier Settlement and Veterans' Land Act ($26 million in 1973-74).

Post Office revenue

Gross receipts from Post Office operations were $611 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commissions at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc., in the amount of $80 million and revenue credits to expenditure of $46 million resulted in net revenue of $485 million. In 1973-74 comparable amounts were gross receipts of $586 million, authorized disbursements of $74 million, credits to expenditure of $32 million and net revenue of $480 million.

TABLE 8

(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Postage—			
In Canada	553.7	581.2	27.5
From foreign countries	8.7	7.9	−0.8
Money orders	10.8	9.7	−1.1
Rental of post office boxes	5.8	6.2	0.4
Sale of philatelic values	5.4	5.0	−0.4
Other	1.2	1.2	
Gross postal revenue	585.6	611.2	25.6
Less—			
Expenditure charged directly to revenue—			
Salaries and allowances—			
Revenue post offices	−20.5	−20.0	0.5
Semi-staff post offices	−37.6	−42.8	−5.2
Sub-post offices	−7.8	−9.1	−1.3
Postage and transit charges to or through foreign countries	−6.0	−5.6	0.4
Other	−1.8	−2.4	−0.6
	−73.7	*−79.9*	*−6.2*
	511.9	531.3	19.4
Less—			
Receipts credited to appropriations	−31.9	−45.8	−13.9
Net postal revenue	480.0	485.5	5.5

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1974-75 (excluding the $126 million charged to revenue) were $732 million. As net revenue was $485 million, there was an operating deficit of $247 million. In 1973-74 net costs of $591 million and net revenue of $480 million resulted in an operating deficit of $111 million.

Refunds of previous years' expenditure

Refunds received in 1974-75 of expenditure made in prior years totalled $84 million compared with $99 million in 1973-74.

Central Mortgage and Housing Corporation received $57 million in reimbursement of losses resulting from the operation of public housing projects, the Department of Regional Economic Expansion received $4 million resulting from adjustments to projects financed by the Atlantic Development Board, the Department of National Defence received $4 million mainly from adjustments to cost audits and to adjustments on contracts with the United States Government and the Department of Veterans Affairs received $3 million mainly from refunds of veterans pensions, allowances and re-establishment credits.

Services and service fees

Revenue from this source was $45 million compared with $35 million in 1973-74.

The Department of Agriculture received $12 million mainly for services in connection with the inspection, weighing, storage and elevation of grain and the Department of Consumer and Corporate Affairs received $3 million from weights and measures and electricity and gas inspection fees.

Proceeds from sales

Receipts of $16 million were $5 million less than in 1973-74. The Department of Supply and Services received $6 million from the sales of surplus crown assets; Central Mortgage and Housing Corporation received $2 million from the sales of properties; and the Department of Agriculture received $4 million from the sale of livestock and produce.

Privileges, licences and permits

Revenue from this category totalled $32 million in 1974-75, $6 million more than the previous fiscal year.

The Department of Indian Affairs and Northern Development received $16 million ($11 million in 1973-74) mainly in respect of oil, gas and gold. The Department of Consumer and Corporate Affairs received $7 million from patents, trade marks, charters, etc. ($7 million in 1973-74).

Bullion and coinage

This revenue which is derived from transactions in the bullion and coinage working capital advance account was $11 million less than in 1973-74.

Premium, discount and exchange

These transactions resulted in a net revenue of $3 million in 1974-75 compared with a net expenditure of $17 million in 1973-74.

Miscellaneous

Other non-tax revenue of $36 million was $4 million less than in 1973-74.

Receipts and Revenue Credited to Appropriations

Receipts and revenue arising from the activities of particular programs which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled $714 million in 1974-75 compared with $567 million in 1973-74.

The following table summarizes these receipts by departments for the fiscal year ended March 31, 1975 with comparative figures for 1973-74.

TABLE 9

(in millions of dollars)

RECEIPTS AND REVENUE CREDITED TO APPROPRIATIONS	Fiscal year ended March 31					
	1974			1975		
	Interdepartmental receipts	Sales, fees and receipts	Total	Interdepartmental receipts	Sales, fees and receipts	Total
Agriculture		5.2	5.2		6.1	6.1
Communications		10.4	10.4		11.3	11.3
Energy, Mines and Resources	1.9	27.3	29.2	2.3	44.8	47.1
Environment	21.7	2.1	23.8	25.7	2.4	28.1
External Affairs		0.1	0.1		0.1	0.1
Finance	1.4	1.9	3.3	1.3	2.3	3.6
Indian Affairs and Northern Development		7.6	7.6		7.9	7.9
Labour		0.1	0.1		0.3	0.3
Manpower and Immigration	0.1		0.1	0.1		0.1
National Defence	9.8	143.6	153.4[1]	8.1	187.9	196.0
National Health and Welfare	9.1	0.2[1]	9.3	10.8		10.8
National Revenue	16.4	2.9	19.3	20.9	2.7	23.6
Post Office		31.9	31.9		45.8	45.8
Public Works	15.4	14.5	29.9	19.0	23.2	42.2
Secretary of State		8.7	8.7		10.7	10.7
Solicitor General—						
Royal Canadian Mounted Police	4.8	69.5	74.3	9.8	80.0	89.8
Supply and Services	23.0		23.0	30.3		30.3
Transport	26.5	59.2	85.7[1]	32.4	73.4	105.8
Treasury Board	15.3		15.3	18.5		18.5
Urban Affairs		1.8	1.8[1]		5.0	5.0
Veterans Affairs	1.8	32.4	34.2		31.2	31.2
	147.2	419.4	566.6[1]	179.2	535.1	714.3

[1] Amends reporting in previous year's Public Accounts

SECTION 5

1974-75
PUBLIC ACCOUNTS

Expenditure

CONTENTS

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Appropriations	5.2
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Classified by function	5.4
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Classified by ministerial responsibility	5.6
Departmental summary	5.7

APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by Parliament in the annual Appropriation Acts, substantial payments are made under authority of other acts which authorize expenditures out of the Consolidated Revenue Fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual Appropriation Acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted, as provided by section 30 of the Financial Administration Act.

Table 1 gives a summary of budgetary expenditure provided under the authority of the annual Appropriation Acts and various statutory authorities for the fiscal year ended March 31, 1975. A statement in greater detail, classified by departments, is given in section 10 of this volume.

TABLE 1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1975

(in millions of dollars)

	Appropriations carried forward from 1973-74	1974-75	Utilized	Unexpended balances: Lapsed	Unexpended balances: Carried forward(1)
Voted	52.0	13,595.3	12,923.7	690.3	33.3
Statutory		13,131.2	13,131.2		
Total	52.0	26,726.5	26,054.9	690.3	33.3

(1) Available for expenditure in 1975-76.

The Estimates for 1974-75 covering budgetary expenditure and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1974-75

(in millions of dollars)

Main Estimates	10,478
Supplementary A	890
Supplementary B	801
Supplementary C	365
Supplementary D	1,061
	13,595

APPROPRIATION ACTS FOR THE FISCAL YEAR 1974-75

(in millions of dollars)

Appropriation Act No. 2, 1974	3,138
Appropriation Act No. 3, 1974	8,230
Appropriation Act No. 4, 1974	801
Appropriation Act No. 5, 1974	365
Appropriation Act No. 1, 1975	1,061
	13,595

In addition an amount of $52 million was carried forward from 1973-74 in accordance with provisions made in the original appropriations.

Budgetary expenditures during 1974-75, under authority of these appropriations, totalled $12,924 million, consequently, $723 million, or about 5% of the amount provided by the Appropriation Acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount $690 million lapsed in accordance with section 30 of the Financial Administration Act and $33 million was available for expenditure in 1975-76 in accordance with provisions of the Appropriation Acts.

Budgetary expenditures in 1974-75 under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specific purposes without further appropriation amounted in the aggregate to $13,131 million, accounting for approximately 50% of the total budgetary expenditures of $26,055 million. A comparative summary of these statutory expenditures by principal classes is shown in the following table.

TABLE 2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—
	1974	1975	
Interest and other public debt charges	2,591.9	3,208.4	616.5
Subsidy and fiscal arrangements payments to provinces	1,874.0	2,639.0	765.0
Family allowances	993.3	1,824.1	830.8
Contributions to provinces under the Hospital Insurance and Diagnostic Services Act	1,065.7	1,307.6	241.9
Contributions to provinces pursuant to the Health Resources Fund Act	37.0	31.3	—5.7
Contributions to the provinces pursuant to the Medical Care Act	677.9	762.7	84.8
Payments to the provinces under the Canada Assistance Plan	506.3	660.7	154.4
Government's contributions to the public service superannuation accounts (including amortization of deferred charges)	207.2	313.5	106.3
Government's contribution to the Royal Canadian Mounted Police superannuation account (including amortization of deferred charges)	22.0	26.8	4.8
Government's contribution to the Canadian forces superannuation account (including amortization of deferred charges)	237.5	276.9	39.4
Payments under the National Transportation Act	172.1	242.7	70.6
Post-secondary education payments to provinces	485.1	503.6	18.5
Government's contribution to the unemployment insurance account	856.2	897.1	40.9
General incentives to industry	30.4	26.5	—3.9
Assistance *re* storage of grain	7.5		—7.5
Interest on guaranteed loans	36.2	43.7	7.5
	9,800.3	12,764.6	2,964.3
All other statutory expenditure	290.2	366.6	76.4
	10,090.5	13,131.2	3,040.7

In 1973-74 annual Appropriation Acts provided $10,370 million of which $9,965 million was utilized and expenditures under Special Statutes were $10,090 million resulting in total expenditures of $20,055 million.

EXPENDITURES

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditure by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditure by departmental or administrative units.

EXPENDITURE BY FUNCTION

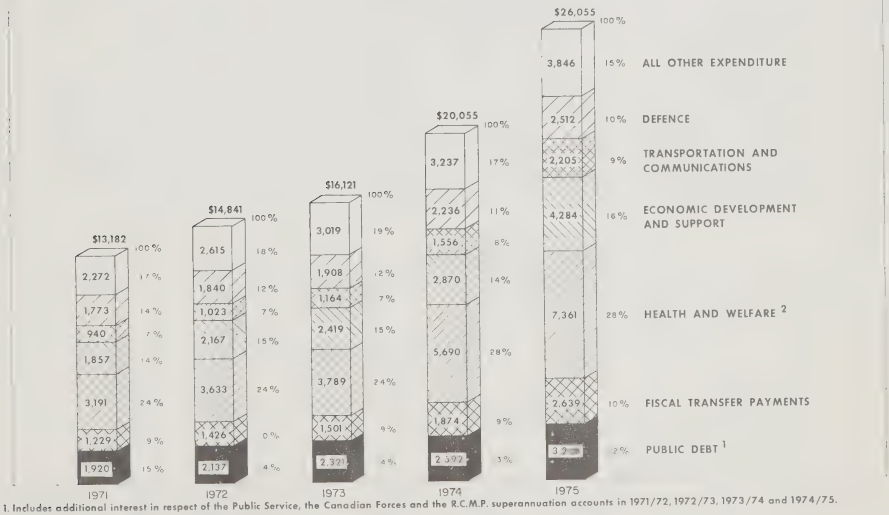
The government's budgetary expenditure classified on a functional basis is summarized in Table 3 with comparative figures for the previous four fiscal years.

The largest category of expenditure under the functional classification is health and welfare which accounted for $7,361 million or 28% of total expenditures.

Expenditures for economic development and support were $4,284 million or 16%, under the defence category $2,512 million or 10% and under public debt charges they were $3,208 million or 12%.

Chart 5-A

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION
Fiscal Years Ended March 31
Millions of Dollars



1. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts in 1971/72, 1972/73, 1973/74 and 1974/75.
2. Does not include payments out of old age security fund.

TABLE 3

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31									
	1971		1972		1973		1974		1975	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
General government services	579	4	694	5	819	5	965	5	1,217	5
Foreign affairs	282	2	314	2	384	2	439	2	546	2
Defence	1,773	14	1,840	12	1,908	12	2,236	11	2,512	10
Transportation and communications	940	7	1,023	7	1,164	7	1,556	8	2,205	9
Economic development and support	1,857	14	2,167	15	2,419	15	2,870	14	4,284	16
Health and welfare[1]	3,191	24	3,633	24	3,789	24	5,690	28	7,361	28
Education assistance	463	3	561	4	588	4	617	3	641	2
Culture and recreation	263	2	348	2	435	3	482	3	567	2
Fiscal transfer payments	1,229	9	1,426	10	1,501	9	1,874	9	2,639	10
Public debt charges	1,920[2]	15	2,137[2]	14	2,321	14	2,592[2]	13	3,208[2]	12
Internal overhead expenses	685	6	698	5	793	5	734	4	875	4
	13,182	100	14,841	100	16,121	100	20,055	100	26,055	100

[1] Payments out of the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund are not included.
[2] Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

EXPENDITURE BY MAJOR CLASSIFICATION

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until some months later and deficits sustained by crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end or towards the end of the fiscal year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 4 presents a summary of expenditure by months for 1974-75.

TABLE 4

MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTHS FOR THE FISCAL YEAR 1974-75

(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Payments to provinces	National Health and Welfare		Department of Veterans Affairs	Department of Public Works	Department of Transport	All other	Total
				Family allowances	Other					
April, 1974	131	239	142	122	121	47	17	58	1,325	2,202
May	197	276	154	148	215	48	31	45	517	1,631
June	204	257	236	149	237	47	35	48	516	1,729
July	190	272	167	173	247	48	35	46	695	1,873
August	221	291	164	148	245	48	44	46	621	1,828
September	240	236	177	148	252	48	37	67	667	1,872
October	234	241	166	148	289	61	46	60	707	1,952
November	235	301	165	148	250	39	44	94	24	1,300
December	203	269	216	148	235	48	49	214	726	2,108
January, 1975	192	287	204	164	289	58	42	79	920	2,235
February	207	265	197	164	258	57	46	157	763	2,114
March	208	262	651	164	560	59	44	184	878	3,010
Supplementary	46	12			177	11	54	205	1,696	2,201
Total for fiscal year	2,508	3,208	2,639	1,824	3,375	619	524	1,303	10,055	26,055

Chart 5-B

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION

Fiscal Year Ended March 31, 1975

Millions of Dollars

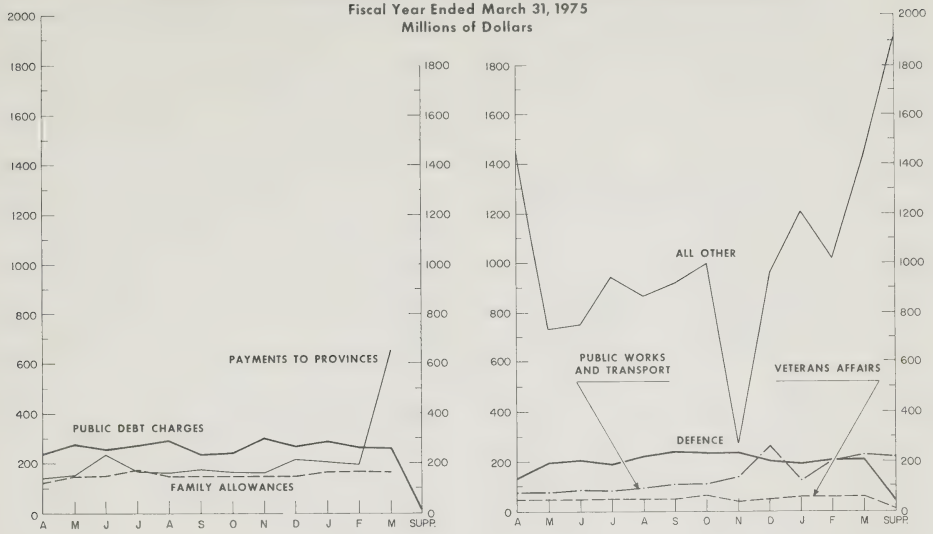
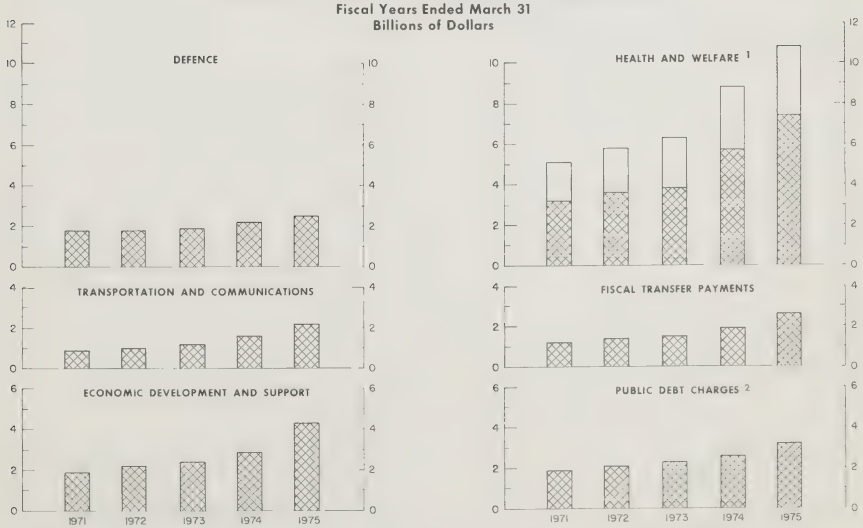


Chart 5-C

PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31

Billions of Dollars



1. The unshaded areas of the columns in the chart for health and welfare represent payments out of old age security fund not charged to budgetary expenditure.
2. Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

Defence

Expenditures of the Department of National Defence did not follow any definite monthly pattern with $1,183 million or 47% being spent in the first six months and $1,325 million or 53% in the remainder of the fiscal year, of which $254 million or 10% was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category reflect some variations due to adjustments in the accrual of interest.

Payments to provinces

The larger payment in January, 1975 was due to equalization payments under the Federal-Provincial Fiscal Arrangements Act. The larger payment in March, 1975 was due in part to payments under the Oil Export Tax Act.

Public Works and Transport

Expenditure under these categories was $509 million or 28% for the first six months compared with $1,318 million or 72% for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for revenues foregone by maintaining existing freight rates in 1974 and in the supplementary period in respect of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of $298 million to cover the 1974-75 net operating loss of the Agricultural Stabilization Board and (b) charges each month in respect of total payments for the fiscal year of $1,308 million under the Hospital Insurance and Diagnostic Services Act, $681 million for the development and utilization of manpower, $661 million under the Canada Assistance Plan and $504 million in post-secondary education payments.

EXPENDITURE BY STANDARD OBJECT

In Table 5 a comparative summary of budgetary expenditure by standard object is presented for the fiscal years 1973-74 and 1974-75. A more detailed statement of the 1974-75 expenditure by standard object and special categories, as set out in the Estimates and classified by departments, is presented in section 10 of this volume.

Grants, contributions and other transfer payments were again the largest category and accounted for $13,893 million or 53% of the total budgetary expenditure compared with $9,968 million or 50% in 1973-74. Payments included fiscal transfer payments to provinces $2,639 million, payments under the Hospital Insurance and Diagnostic Services Act $1,308 million, family allowances $1,824 million, Canada Assistance Plan payments $661 million and post-secondary education payments $504 million.

Salaries and wages accounted for $4,252 million or 16% of total expenditure compared with $3,587 million or 18% in 1973-74. The increase of $665 million was due mainly to higher salary rates.

TABLE 5

BUDGETARY EXPENDITURE BY STANDARD OBJECT FOR FISCAL YEAR ENDED MARCH 31

(in millions of dollars)

	Fiscal year ended March 31		
	1974 Expenditure	1975 Expenditure	Increase or decrease (−)
Salaries and wages (1)	3,587	4,252	665
Other personnel costs (1)	714	938	224
Transportation and communications (2)	418	484	66
Information (3)	53	72	19
Professional and special services (4)	737	833	96
Rentals (5)	178	212	34
Purchased repair and upkeep (6)	225	246	21
Utilities, materials and supplies (7)	511	640	129
Construction and acquisition of land, buildings and equipment (8)	502	682	180
Construction and acquisition of machinery and equipment (9)	373	434	61
Grants, contributions and other transfer payments (10)	9,968	13,893	3,925
Public debt charges (11)	2,592	3,208	616
All other expenditures (12)	764[1]	875	111
Total standard objects (1–12)	20,622	26,769	6,147
Less: receipts and revenues credited to the vote (13)	−567[1]	−714	−147
Total net expenditures	20,055	26,055	6,000

[1] Amends reporting in previous year's Public Accounts.

Public debt charges totalled $3,208 million or 12% of the total compared with $2,592 million or 13% in 1973-74. The increase of $616 million was due to an increase in unmatured debt and to higher interest rates.

EXPENDITURE BY MINISTRY

In Table 6 the programs and agencies for which a minister is responsible or reports to Parliament are grouped together under one total and classified under operating expenditure, capital expenditure and grants and contributions.

Total budgetary expenditure of $26,055 million consisted of $11,012 million for operating, $1,238 million for capital and $13,805 million for grants and contributions. In 1973-74 total expenditures of $20,055 million consisted of $9,118 million for operating, $949 million for capital and $9,988 million for grants and contributions.

The increase of $6,000 million in 1974-75 expenditure over 1973-74 expenditure was due mainly to increases of $1,389 million under Finance, $275 million under National Defence, $1,424 million under National Health and Welfare, $129 million under Secretary of State, $475 million under Transport and $48 million under Treasury Board.

TABLE 6

BUDGETARY EXPENDITURE BY DEPARTMENTS FOR FISCAL YEAR ENDED MARCH 31, 1975
(with comparative figures for the previous fiscal year)

(in millions of dollars)

DEPARTMENTS	Operating		Capital		Grants and contributions		Total	
	Amount	%	Amount	%	Amount	%	Amount	%
Agriculture	195.3	1.8	11.4	0.9	457.6	3.3	664.3	2.6
	167.3	*1.8*	*7.5*	*0.8*	*251.6*	*2.5*	*426.4*	*2.1*
Communications	37.5	0.3	21.5	1.7	1.3		60.3	0.2
	28.9	*0.3*	*21.7*	*2.3*	*0.8*		*51.4*	*0.3*
Consumer and Corporate Affairs	47.0	0.4	1.3	0.1	0.7		49.0	0.2
	34.7	*0.4*	*2.2*	*0.2*	*0.5*		*37.4*	*0.2*
Energy, Mines and Resources	183.1	1.7	7.7	0.6	1,175.1	8.5	1,365.9	5.2
	169.0	*1.9*	*6.7*	*0.7*	*166.2*	*1.7*	*341.9*	*1.7*
Environment	280.2	2.5	68.1	5.5	34.8	0.3	383.1	1.5
	244.9	*2.7*	*44.7*	*4.7*	*26.5*	*0.3*	*316.1*	*1.6*
External Affairs	159.8	1.5	10.3	0.8	378.8	2.7	548.9	2.1
	120.1	*1.3*	*8.7*	*0.9*	*310.5*	*3.1*	*439.3*	*2.2*
Finance	3,233.9	29.4	0.2		2,772.1	20.1	6,006.2	23.1
	2,627.6	*28.9*	*0.2*		*1,989.1*	*19.9*	*4,616.9*	*23.0*
Governor General and Lieutenant-Governors	1.8				0.1		1.9	
	1.6				*0.1*		*1.7*	
Indian Affairs and Northern Development	279.9	2.5	158.8	12.8	233.5	1.7	672.2	2.6
	248.1	*2.7*	*150.3*	*15.8*	*196.2*	*2.0*	*594.6*	*3.0*
Industry, Trade and Commerce	181.0	1.6	3.4	0.3	265.5	1.9	449.9	1.7
	144.0	*1.6*	*1.6*	*0.2*	*254.2*	*2.5*	*399.8*	*2.0*
Justice	45.0	0.4	1.3	0.1	15.2	0.1	61.5	0.2
	37.0	*0.4*	*0.3*		*5.6*	*0.1*	*42.9*	*0.2*
Labour	33.7	0.3	0.8	0.1	0.6		35.1	0.1
	32.1	*0.3*	*0.5*	*0.1*	*0.5*		*33.1*	*0.2*
Manpower and Immigration	437.0	4.0	3.5	0.3	1,243.0	9.0	1,683.5	6.5
	386.6	*4.2*	*2.4*	*0.3*	*1,254.1*	*12.6*	*1,643.1*	*8.2*
National Defence	2,200.8	20.0	268.3	21.7	38.4	0.3	2,507.5	9.6
	1,964.4	*21.6*	*226.5*	*23.9*	*41.1*	*0.4*	*2,232.0*	*11.1*
National Health and Welfare	181.9	1.7	11.4	0.9	5,006.1	36.3	5,199.4	20.0
	148.9	*1.5*	*10.1*	*1.1*	*3,616.6*	*36.2*	*3,775.6*	*18.8*
National Revenue	345.8	3.1	5.9	0.5			351.7	1.4
	264.1	*2.9*	*5.9*	*0.6*			*270.0*	*1.3*
Parliament	49.5	0.4	0.8	0.1	0.5		50.8	0.2
	40.7	*0.4*	*0.7*	*0.1*	*0.4*		*41.8*	*0.2*
Post Office	689.0	6.3	42.5	3.4	0.1		731.6	2.8
	563.2	*6.2*	*27.9*	*2.9*	*0.1*		*591.2*	*3.0*
Privy Council	51.2	0.5	0.5	0.1	1.0		52.7	0.2
	17.7	*0.2*	*0.6*	*0.1*	*0.8*		*19.1*	*0.1*
Public Works	295.6	2.7	228.0	18.4	0.2		523.8	2.0
	243.8	*2.7*	*225.6*	*23.8*	*0.3*		*469.7*	*2.3*
Regional Economic Expansion	103.1	0.9	14.4	1.2	323.9	2.4	441.4	1.7
	86.6	*0.9*	*5.7*	*0.6*	*319.2*	*3.2*	*411.5*	*2.0*
Science and Technology	6.1	0.1	0.1		0.1		6.3	
	6.5	*0.1*	*0.2*		*0.1*		*6.8*	
Secretary of State	472.1	4.3	6.0	0.5	677.3	4.9	1,155.4	4.4
	369.1	*4.0*	*3.2*	*0.3*	*654.1*	*6.5*	*1,026.4*	*5.1*
Solicitor General	397.6	3.6	42.7	3.4	10.1	0.1	450.4	1.7
	306.2	*3.4*	*34.3*	*3.6*	*9.5*	*0.1*	*350.0*	*1.8*
Supply and Services	88.8	0.8	1.3	0.1	0.1		90.2	0.3
	71.7	*0.8*	*1.6*	*0.2*	*0.1*		*73.4*	*0.4*
Transport	497.2	4.5	289.0	23.4	516.6	3.7	1,302.8	5.0
	382.8	*4.2*	*118.1*	*12.4*	*326.6*	*3.3*	*827.5*	*4.1*
Treasury Board	219.8	2.0	3.9	0.3	87.1	0.6	310.8	1.2
	171.9	*1.9*	*8.9*	*0.9*	*81.8*	*0.8*	*262.6*	*1.3*
Urban Affairs	177.8	1.6	23.5	1.9	77.5	0.6	278.8	1.1
	134.5	*1.5*	*23.3*	*2.5*	*57.4*	*0.6*	*215.2*	*1.1*
Veterans Affairs	120.4	1.1	11.1	0.9	488.0	3.5	619.5	2.4
	104.6	*1.2*	*9.4*	*1.0*	*424.3*	*4.2*	*538.3*	*2.7*
	11,011.9	100.0	1,237.7	100.0	13,805.3	100.0	26,054.9	100.0
	9,118.6	*100.0*	*948.8*	*100.0*	*9,988.3*	*100.0*	*20,055.7*	*100.0*

1973-74 figures in italics.

Agriculture

Expenditures of the Department of Agriculture together with those in respect of the Canadian Dairy Commission, the Canadian Livestock Feed Board and the Farm Credit Corporation amounted to $664 million in 1974-75 compared with $426 million in 1973-74.

TABLE 7

(in millions of dollars)

AGRICULTURE	Fiscal year ended March 31 1974	1975	Increase or decrease (-)
Department			
Production and marketing —			
Agricultural Stabilization Board —			
Net operating loss	143.5	297.6	154.1
Other	113.6	166.9	53.3
	257.1	*464.5*	*207.4*
Research program	63.1	74.3	11.2
Health of animals	36.4	48.4	12.0
Canadian Grain Commission	17.0	21.2	4.2
Administration and general	22.5	28.3	5.8
	396.1	636.7	240.6
Farm Credit Corporation — Net operating loss	6.8	4.7	−2.1
Canadian Dairy Commission	0.8	0.9	0.1
Canadian Livestock Feed Board	22.7	22.0	−0.7
	426.4	664.3	237.9

Production and Marketing

Outlays of $464 million included $298 million in respect of the Agricultural Stabilization Board, $14 million for production and $13 million for marketing. In 1973-74 expenditures of $257 million included $144 million in respect of the Agricultural Stabilization Board, $12 million for production and $11 million for marketing.

The major contributing factors in the 1974-75 increase of $207 million were $46 million for the introduction of a beef subsidy program, an increase of $23 million in consumer subsidies on fluid milk and powder, an increase of $91 million in milk subsidies for manufacturing milk and an increase of $16 million in crop insurance.

The Agricultural Stabilization Act directs that, at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operations of the Agricultural Stabilization Board and if there is a net loss it shall be included in the department's estimates unless the Governor in Council rules otherwise.

Research

Costs in respect of research totalled $74 million which included $23 million for support services, $18 million for crop research, $8 million for general biology, $9 million for animal research and $5 million for soil research. In 1973-74 expenditures were $63 million and included $19 million for support services, $16 million for crop research, $8 million for general biology, $8 million for animal research and $4 million for soil research.

Health of animals

Expenditures of the health of animals program were $48 million and included $22 million for meat inspection, $17 million for animal contagious diseases and $6 million for animal pathology. In 1973-74 expenditures were $36 million, and included $18 million for meat inspection, $13 million for animal contagious diseases and $5 million for animal pathology.

Canadian Grain Commission

Expenditures of $21 million in respect of the Canadian Grain Commission included $7 million for grain inspection, $3 million for grain weighing and $6 million in respect of Canadian government elevators. In 1973-74 expenditures were $17 million and included $6 million for grain inspection, $3 million for grain weighing and $4 million in respect of Canadian government elevators.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year a net operating loss of $5 million was charged to budgetary expenditure under parliamentary authority. In 1973-74 a net loss of $7 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled $895 thousand compared with $751 thousand in 1973-74.

Canadian Livestock Feed Board

Outlays in respect of the Canadian Livestock Feed Board amounted to $22 million in 1974-75, $1 million less than in the previous fiscal year, and consisted mainly of freight assistance and grain storage costs on western feed grains shipped to Eastern Canada and British Columbia.

Administration and general

These expenditures totalled $28 million and included $12 million for departmental administration, $3 million for information and $9 million for economics. In 1973-74 expenditures were $23 million and included $10 million for departmental administration, $2 million for information and $8 million for economics.

Communications

Expenditures of the Department of Communications including those of the Canadian Radio-Television Commission totalled $60 million of which $38 million was for operating costs and $21 million was for capital expenditures. In 1973-74 expenditures were $51 million and included $29 million for operating costs and $22 million for capital expenditures.

TABLE 8

(in millions of dollars)

COMMUNICATIONS	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Communications and space applications research and development	28.4	30.5	2.1
Management of the radio frequency spectrum	3.1	5.3	2.2
Administration and general	13.2	15.7	2.5
	44.7	51.5	6.8
Canadian Radio-Television Commission	6.7	8.8	2.1
	51.4	60.3	8.9

Consumer and Corporate Affairs

Expenditures of the Department of Consumer and Corporate Affairs, including those of the Food Prices Review Board were $49 million, $12 million higher than comparable figures in 1973-74.

Outlays for consumer affairs were $18 million compared with $13 million in 1973-74 and for corporate affairs they were $5 million compared with $4 million.

TABLE 9

(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Consumer affairs program	13.4	17.9	4.5
Corporate affairs program	4.2	5.4	1.2
Combines investigation and competition policy program	3.5	4.7	1.2
Intellectual property program	7.5	8.9	1.4
Food Prices Review Board	0.9	2.0	1.1
Administration and general	7.9	10.1	2.2
	37.4	49.0	11.6

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources, including those in respect of the Atomic Energy Control Board, Atomic Energy of Canada Limited, Eldorado Nuclear Limited, National Energy Board and the Energy Supplies Allocation Board were $1,366 million compared with $342 million in 1973-74.

Mineral and energy resources

Expenditures under this heading of $514 million included $5 million for energy development, $4 million for mineral development, $15 million for mining and metallurgical investigation and research, $19 million for geological research and surveys and $467 million for stabilization of petroleum product prices. In 1973-74 expenditures totalled $198 million, $4 million for energy development, $4 million for mineral development, $14 million for mining and metallurgical investigation and research and $17 million for geological research and surveys.

TABLE 10

(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Mineral and energy resources—			
Energy development	4.2	5.0	0.8
Mineral development	3.8	4.0	0.2
Mining and metallurgical investigation and research	13.6	15.2	1.6
Geological research and surveys	17.0	19.0	2.0
Stabilization of petroleum product prices	157.3	467.2	309.9
Other	1.9	3.9	2.0
	197.8	*514.3*	*316.5*
Earth sciences—			
Field and air surveys	18.9	22.1	3.2
Geological research	2.3	2.6	0.3
Research in geophysics	5.0	5.6	0.6
Other	9.4	9.7	0.3
	35.6	*40.0*	*4.4*
Administration and general	7.2	10.1	2.9
	240.6	564.4	323.8
Atomic Energy Control Board	8.4	11.9	3.5
Atomic Energy of Canada Limited	87.9	85.9	−2.0
Eldorado Nuclear Limited		1.6	1.6
National Energy Board	4.9	6.3	1.4
Energy Supplies Allocation Board	0.1	695.8	695.7
	341.9	1,365.9	1,024.0

Outlays were $316 million higher due in part to price stabilization payments of $467 million made to refineries and importers of crude oil and petroleum products. These payments were made with the object of restraining prices to consumers in Eastern Canada during 1974-75.

Earth sciences

Expenditures for earth sciences for 1974-75 were $40 million and included $22 million for field and air surveys, $3 million for geological research and $6 million for research in geophysics and $10 million for other items. In 1973-74 expenditures totalled $36 million and included $19 million for field and air surveys, $2 million for geological research, $5 million for research in geophysics and $9 million for other items.

Atomic Energy Control Board

Expenditures of the Atomic Energy Control Board, for both its regulatory function and activities in support of atomic energy research in universities, were $12 million in 1974-75, $4 million more than in the previous fiscal year.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited received $86 million for its research for nuclear power development and utilization. In 1973-74 the company received $88 million of which $60 million was for nuclear power development and utilization.

Eldorado Nuclear Limited

Eldorado Nuclear Limited received $2 million for a program of uranium exploration.

National Energy Board

Outlays in respect of the National Energy Board were $6 million, $1 million more than in the previous year.

Energy Supplies Allocation Board

The Energy Supplies Allocation Board was established in 1973-74 to provide a means to allocate supplies of petroleum in Canada during periods of energy supply shortages. Expenditures were $696 million in 1974-75. Effective November 1, 1974, the Energy Supplies Allocation Board assumed the responsibility for the administration of the oil import compensation program.

Environment

Expenditures totalled $383 million compared with $316 million in 1973-74.

Environmental services

Expenditures for this program totalled $181 million and included $97 million for environmental management, $51 million for atmospheric environment, $23 million for environmental protection and $10 million for other services. In 1973-74 expenditures of $160 million included $91 million for environmental management, $44 million for atmospheric environment, $19 million for environmental protection and $6 million for other services.

TABLE 11

(in millions of dollars)

ENVIRONMENT	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Environmental services —			
Environmental protection	18.5	23.3	4.8
Environmental management	91.3	96.8	5.5
Atmospheric environment	44.3	51.3	7.0
Other	6.2	9.9	3.7
	160.3	*181.3*	*21.0*
Fisheries and marine—			
Fisheries management and research	103.6	132.3	28.7
Marine sciences	33.4	46.6	13.2
Other	4.7	6.6	1.9
	141.7	*185.5*	*43.8*
Administration	14.1	16.3	2.2
	316.1	383.1	67.0

Fisheries and marine

Expenditures for the fisheries and marine program were $186 million and included $132 million for fisheries management and research, $47 million for marine sciences and $7 million for other services. In 1973-74 expenditures were $142 million and included $104 million for fisheries, $33 million for marine sciences and $5 million for other services.

External Affairs

Expenditures of the Department of External Affairs, including the Canadian International Development Agency and the International Joint Commission, totalled $549 million in 1974-75, $110 million more than the total for 1973-74.

Department

Expenditures of the department totalled $168 million of which $70 million was for relations with foreign governments and intergovernmental institutions, $16 million was for information activities and cultural relations, $53 million was for assistance to other programs, $18 million was for headquarters administration and operational support and $10 million was for other services. In 1973-74 expenditures were $139 million of which $54 million was for relations with foreign governments and intergovernmental institutions, $10 million was for information activities and cultural relations, $48 million was for assistance to other programs, $19 million was for headquarters administration and operational support and $8 million was for other services.

TABLE 12

(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Department—			
Headquarters administration and operational support	18.9	18.1	−0.8
Relations with foreign governments and intergovernmental institutions	54.0	70.3	16.3
Information activities and cultural relations	9.9	15.7	5.8
Assistance to other programs	47.8	52.7	4.9
World exhibitions	0.3	1.1	0.8
Other	7.9	9.7	1.8
	138.8	*167.6*	*28.8*
Canadian International Development Agency—			
Economic assistance	160.0	216.5	56.5
Technical assistance	50.6	51.9	1.3
Grants to multilateral international assistance programs	36.9	45.6	8.7
Contributions to development assistance projects of Canadian organizations	20.8	26.0	5.2
International emergency relief	0.6	0.6	
Other	30.9	39.2	8.3
	299.8	*379.8*	*80.0*
International Joint Commission	0.7	1.5	0.8
	439.3	548.9	109.6

Canadian International Development Agency

Expenditures for this agency were $380 million in 1974-75 and included $216 million for economic assistance, $52 million for technical assistance, $46 million for grants to multilateral international assistance programs, $26 million for contributions to development assistance projects of Canadian organizations and $1 million for international emergency relief. In 1973-74 expenditures totalled $300 million and included $160 million for economic assistance, $51 million for technical assistance, $37 million for grants to multilateral international assistance programs, $21 million for contributions to development assistance projects of Canadian organizations and $1 million for international emergency relief.

Finance

Expenditures of the Department of Finance including those of the Auditor General, Insurance and Tariff Board were $6,006 million compared with $4,617 million in 1973-74.

The main changes were increases of $616 million in public debt charges and $765 million in fiscal transfer payments.

TABLE 13

(in millions of dollars)

FINANCE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Public debt charges	2,591.9	3,208.4	616.5
Fiscal transfer payments	1,874.0	2,639.0	765.0
Municipal grants	65.4	71.9	6.5
Guaranteed loans	36.2	43.7	7.5
Forgiveness of indebtedness—			
Federal-Provincial Employment Loans Program, 1971	6.5	0.1	−6.4
Winter Capital Projects Fund	1.9	17.3	15.4
Premium, discount and exchange	17.1		−17.1
Administration and general	16.9	15.6	−1.3
	4,609.9	5,996.0	1,386.1
Auditor General	5.0	7.6	2.6
Insurance	1.3	1.6	0.3
Tariff Board	0.7	1.0	0.3
	4,616.9	6,006.2	1,389.3

Public debt charges

Public debt charges consist of interest on public debt, annual amortization of bond discounts and commissions, cost of issuing new loans, other costs incurred in servicing the public debt and additional interest in respect of superannuation accounts. In 1973-74 additional interest of $212 million for the superannuation accounts of the Department of National Defence, the Royal Canadian Mounted Police and Treasury Board was charged to the budgetary expenditure of the Department of Finance. Total charges were $3,208 million for 1974-75 or 12% of all budgetary expenditure compared with $2,592 million or 13% for 1973-74.

Interest on public debt totalled $3,164 million of which $2,340 million was in respect of unmatured debt and $824 million in respect of other liabilities. In 1973-74 total interest was $2,548 million of which $1,858 million was for unmatured debt and $690 million for other liabilities.

The increase of $482 million in interest on unmatured debt reflected an increase in unmatured debt which rose from $29,171 million at March 31, 1974 to $33,086 million at March 31, 1975 and an increase in interest rates. The average interest rate on the unmatured debt rose from 6.70% at March 31, 1974 to 7.24% at March 31, 1975. The increase in interest on other liabilities was due mainly to increases of $106 million in respect of the public service superannuation account and $39 million in respect of the Canadian forces superannuation account.

Other public debt charges at $44 million were the same as in 1973-74.

Table 15 shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1971 to 1975 inclusive, with respect to unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts and refundable corporation tax:

TABLE 14

(in millions of dollars)

INTEREST AND OTHER PUBLIC DEBT CHARGES	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Interest on public debt—			
Unmatured debt—			
Payable in Canadian dollars—			
Bonds	1,591.4	1,921.4	330.0
Treasury bills	216.7	346.1	129.4
Annual amortization of unamortized loan flotation costs[1]	36.5	61.6	25.1
	1,844.6	*2,329.1*	*484.5*
Payable in foreign currencies	13.6	11.0	−2.6
	1,858.2	2,340.1	481.9
Other liabilities—			
Annuity, insurance and pension accounts	681.6	812.5	130.9
Deposit and trust accounts	7.8	11.5	3.7
	689.4	*824.0*	*134.6*
Total interest on public debt	2,547.6	3,164.1	616.5
Other public debt charges—			
Annual amortization of unamortized loan flotation costs on bonds[1]	39.0	35.1	−3.9
Cost of issuing new loans	3.3	5.9	2.6
Servicing of public debt	2.0	3.3	1.3
	44.3	*44.3*	
	2,591.9	3,208.4	616.5

[1] These amounts of amortized discount which were temporarily recorded in the "Unamortized Loan Flotation Costs" account were credited to that account and were charged to interest on public debt following the year of issue. The effect of these transactions are reflected in section 12.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1974-75 this income totalled $1,831 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of $3,164 million for interest as shown in Table 16 leaves a net amount of $1,333 million compared with a net amount of $1,058 million in 1973-74. Measured as a percentage of the net debt the burden of the net annual interest charges was 6.86% in 1974-75 compared with 5.84% in 1973-74. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 0.91% compared with 0.87% in 1973-74.

Table 16 presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1971 to 1975 inclusive:

TABLE 15

(in millions of dollars)

	Liability as at March 31					Interest charges for fiscal year ended March 31, with respect to				
	Unmatured debt	Deposit and trust accounts[1]	Annuity, insurance and pension accounts[2]	Refundable corporation tax	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Refundable corporation tax	Total
1971	25,201.2	439.2	13,802.7	3.1	39,446.2	1,424.3	7.5	445.2	0.1	1,877.1
1972	27,258.5	600.2	15,576.3	1.9	43,436.9	1,577.8	7.9	505.2		2,090.9
1973	29,038.5	614.0	17,128.5		46,781.0	1,681.5	7.6	584.6		2,273.7
1974	29,171.4	579.4	19,262.0		49,012.8	1,858.2	7.8	681.6		2,547.6
1975	33,086.2	480.5	22,328.9		55,895.6	2,340.1	11.5	812.5		3,164.1

[1] No interest is payable on a portion of these amounts. Interest was paid on $112.2 million in 1970–71; $125.4 million in 1971–72; $126.8 million in 1972–73; $129.9 million in 1973–74 and $172.1 million in 1974–75.

[2] No interest is payable on a portion of these amounts. Interest was paid on $9,279.0 million in 1970–71; $10,051.1 million in 1971–72; $11,048.5 million in 1972–73; $12,224.7 million in 1973–74 and $13,990.4 million in 1974–75.

TABLE 16

(in millions of dollars)

Fiscal year ended March 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
					per cent
1971	1,877.1	1,000.2	876.9	17,322.4	5.06
1972	2,090.9	1,133.2	957.7	17,936.7	5.34
1973	2,273.7	1,264.5	1,009.2	17,455.8	5.78
1974	2,547.6	1,489.2	1,058.4	18,128.5	5.84
1975	3,164.1	1,831.4	1,332.7	19,274.6	6.86

Fiscal transfer payments to provinces

Budgetary expenditure under this heading was charged with $2,639 million in 1974-75 compared with $1,874 million in 1973-74.

TABLE 17

(in millions of dollars)

FISCAL TRANSFER PAYMENTS TO PROVINCES	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Payments under the Federal-Provincial Fiscal Arrangements Act[1]	1,517.1	2,290.6	773.5
Payments under the Established Programs (Interim Arrangements) Act	206.5	275.1	68.6
Payments under the Oil Export Tax Act	143.3	111.1	−32.2
Statutory subsidies	33.8	33.9	0.1
Transfer of certain public utility tax receipts	26.4	27.0	0.6
Federal-Provincial Fiscal Revision Act (youth allowances)[2]	−53.1	−98.7	−45.6
	1,874.0	2,639.0	765.0

[1] Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (youth allowances) to the Province of Quebec.

[2] Recovered from payments to the Province of Quebec under the Federal-Provincial Fiscal Arrangements Act.

Charges to budgetary expenditure were $275 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs: hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program. Payments totalled $207 million in 1973-74.

Payments of $111 million under the Oil Export Tax Act to the Provinces of Manitoba, Saskatchewan, Alberta and British Columbia represent the four oil-exporting provinces' share of 50% of the oil export tax collected. Each province's share is equivalent to each province's proportion of the crude oil produced by all four provinces during the fiscal year.

Subsidies to provinces payable under the British North America Acts and other statutory authority were $34 million, the same as in 1973-74.

The transfer of certain public utility tax receipts was $27 million in 1974-75, $1 million more than in 1973-74 and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act, 1964, provides that where, in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the Consolidated Revenue Fund, pay to that province in respect of that fiscal year an amount equal to the excess and where for a taxation year ending in any fiscal year commencing on or after April 1, 1964 the federal revenue abatement in respect of a province providing schooling allowances exceeds the federal savings in that fiscal year in respect of that province, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrangements Act or under any subsequent Act of the Parliament of Canada substituted therefor, or may be otherwise recovered as a debt due to Canada by that province. The abatement for the taxation year 1974 and the revised abatement for the

TABLE 18

(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31, 1975						
	Payments under fiscal arrangements	Payments under Interim Arrangements Act	Payments under Oil Export Tax Act	Statutory subsidies	Recovery under the Federal-Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	Total
Newfoundland	197.5			9.7		1.7	208.9
Prince Edward Island	43.0			0.7		0.5	44.2
Nova Scotia	231.5			2.2		0.2	233.9
New Brunswick	189.2			1.8			191.0
Quebec	1,087.6	275.1		4.5	−98.7	0.9	1,269.4
Ontario	214.8			5.5		7.6	227.9
Manitoba	152.3		0.5	2.2		1.4	156.4
Saskatchewan	103.5		12.2	2.1			117.8
Alberta	45.7		95.3	3.1		12.5	156.6
British Columbia	25.5		3.1	2.1		1.8	32.5
Northwest Territories						0.1	0.1
Yukon Territory						0.3	0.3
	2,290.6	275.1	111.1	33.9	−98.7	27.0	2,639.0

taxation year 1973 in respect of the Province of Quebec exceeded the federal savings by $99 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act; in 1973-74 the abatement for the taxation year 1973 exceeded the federal savings by $53 million and was recovered.

In addition to the above payments, $3,420 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1974-75 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with $2,752 million in 1973-74. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 9.

A summary of payments, by provinces, during 1974-75 is given in Table 18.

Municipal grants

Payments to municipalities and provinces in lieu of taxes on federal property amounted to $72 million compared with $65 million in 1973-74.

Auditor General

Expenditures in respect of the Auditor General amounted to $8 million in 1974-75, $3 million more than in the previous fiscal year.

Insurance

Expenditures in respect of Insurance were $2 million, approximately the same as in 1973-74.

Governor General and Lieutenant-Governors

Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices. Expenditures were $2 million in 1974-75 the same as in the previous fiscal year.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were $672 million for 1974-75 and included $393 million for Indian and Eskimo affairs, $162 million for northern affairs and $100 million for Parks Canada. In 1973-74 expenditures were $595 million of which $336 million was for Indian and Eskimo affairs, $154 million was for northern affairs and $90 million was for Parks Canada.

TABLE 19

(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Indian and Eskimo affairs—			
Education	136.3	164.6	28.3
Community affairs	144.1	163.3	19.2
Economic development	21.8	27.6	5.8
Consultation and negotiation	7.0	4.1	−2.9
Other	27.0	33.0	6.0
	336.2	*392.6*	*56.4*
Northern affairs—			
Northern natural resources and environment	16.3	17.0	0.7
Territorial and social development	97.4	104.4	7.0
Northern roads and airstrips	37.2	35.9	−1.3
Northern policy and program planning	2.5	4.6	2.1
Other	0.7	0.2	−0.5
	154.1	*162.1*	*8.0*
Parks Canada—			
National parks	44.3	55.1	10.8
Historic sites	23.2	21.3	−1.9
Byways and special places	12.6	12.2	−0.4
Other	10.1	11.0	0.9
	90.2	*99.6*	*9.4*
Administration	14.1	17.9	3.8
	594.6	672.2	77.6

Indian and Eskimo affairs

Expenditures for Indian and Eskimo affairs totalled $393 million and included $165 million for education ($136 million in 1973-74), $163 million for community affairs ($144 million in 1973-74) and $28 million for economic development ($22 million in 1973-74).

Northern affairs

Expenditures for northern affairs totalled $162 million and included $104 million for territorial and social development ($97 million in 1973-74), $36 million for northern roads and airstrips ($37 million in 1973-74) and $17 million for northern natural resources and environment ($16 million in 1973-74).

Parks Canada

Expenditures for Parks Canada totalled $100 million and included $55 million in respect of national parks ($44 million in 1973-74), $21 million for historic sites ($23 million in 1973-74) and $12 million for byways and special places ($13 million in 1973-74).

Industry, Trade and Commerce

Expenditures under this heading consisted of $355 million for the Department of Industry, Trade and Commerce, $1 million for the Standards Council of Canada and $93 million for Statistics Canada.

TABLE 20

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Trade-industrial program—			
Technological capability (defence)	57.5	48.4	−9.1
Technological capability (non-defence)	25.6	29.5	3.9
Capital subsidies for the construction of commercial and fishing vessels	34.5	45.0	10.5
General incentives to industry	30.4	26.5	−3.9
Administration and general	76.1	78.8	2.7
	224.1	*228.2*	*4.1*
Tourism program	19.5	22.8	3.3
Grains and oilseeds program	85.6	104.3	18.7
	329.2	355.3	26.1
Standards Council of Canada	1.0	1.3	0.3
Statistics Canada	69.6	93.3	23.7
	399.8	449.9	50.1

Trade-industrial program

Expenditures of the trade-industrial program totalled $228 million in 1974-75 and included $78 million for technological capability in industry (defence $48 million, non-defence $30 million), $27 million for general incentives to industry for the expansion of scientific research and development in Canada and $45 million in respect of capital subsidies for the construction of commercial and fishing vessels. In 1973-74 comparative expenditures totalled $224 million and included $83 million for technological capability in industry (defence $57 million, non-defence $27 million), $30 million for general incentives to industry and $35 million in respect of capital subsidies for the construction of commercial and fishing vessels.

Tourism program

Expenditures in respect of tourism were $23 million compared with $20 million in 1973-74.

Grains and oilseeds program

Expenditures under this program totalled $104 million compared with $86 million in 1973-74 and included $3 million in respect of the Prairie Grain Advance Payments Act ($2 million in 1973-74) and $79 million under the two-price wheat program ($69 million in 1973-74).

Statistics Canada

Expenditures of $93 million in respect of Statistics Canada are $24 million more than those of 1973-74.

Justice

Expenditures of the Department of Justice, including those of the Law Reform Commission of Canada and the Tax Review Board, amounted to $62 million compared with $43 million in 1973-74.

TABLE 21

(in millions of dollars)

JUSTICE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Legal services	10.5	13.0	2.5
Judges' salaries and allowances	16.9	21.4	4.5
Administration and general	13.2	24.2	11.0
	40.6	58.6	18.0
Law Reform Commission of Canada	1.6	2.1	0.5
Tax Review Board	0.7	0.8	0.1
	42.9	61.5	18.6

Judges' salaries and allowances were $21 million compared with $17 million in 1973-74, legal services were $13 million compared with $11 million in 1973-74 and administration, grants and contributions were $24 million compared with $13 million in the previous year.

Labour

Expenditures of the Department of Labour including those in respect of Information Canada and the Canada Labour Relations Board totalled $35 million, compared with $33 million in 1973-74.

Department

Expenditures of the department were $24 million, $3 million more than in 1973-74.

TABLE 22

(in millions of dollars)

LABOUR	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Employment standards	4.1	4.9	0.8
Research and development	2.5	2.7	0.2
Industrial relations	1.9	2.1	0.2
Payments of compensation respecting public service employees and merchant seamen	6.8	6.9	0.1
Administration and general	5.6	7.4	1.8
	20.9	24.0	3.1
Information Canada	11.0	9.0	−2.0
Canada Labour Relations Board	1.2	2.1	0.9
	33.1	35.1	2.0

Information Canada

Expenditures for Information Canada were $9 million compared with $11 million in 1973-74.

Canada Labour Relations Board

Expenditures for Canada Labour Relations Board were $1 million more than in the previous fiscal year.

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration including those of the Immigration Appeal Board and the Unemployment Insurance Commission totalled $1,683 million compared with $1,643 million in 1973-74. This increase is due to the government's contribution of $897 million to the unemployment insurance fund in 1974-75.

Development and utilization of manpower

These expenditures totalled $681 million and are comprised of $41 million for administration and $640 million for employment and training services. Employment and training services included $47 million for adult occupational training, $120 million for direct job creation and $113 million for other manpower services. In 1973-74 the comparative expenditures amounted to $699 million which included $30 million for administration and $669 million for employment and training services. The $669 million included $398 million for training, $182 million for direct job creation and $89 million for other manpower services.

Immigration

Outlays for immigration totalled $44 million compared with $37 million in the previous year and included $19 million for recruitment and selection ($18 million in 1973-74) and $18 million for enforcement and control ($13 million in 1973-74).

Planning and research

Expenditures for planning and research were $9 million in 1974-75, $1 million more than in 1973-74.

Immigration Appeal Board

Expenditures of the Board were $3 million, $1 million more than in 1973-74.

TABLE 23

(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Development and utilization of manpower—			
Employment and training services	669.5	640.2	−29.3
Administration and general	29.7	40.8	11.1
	699.2	*681.0*	*−18.2*
Immigration—			
Recruitment and selection	18.0	19.2	1.2
Enforcement and control	13.1	17.7	4.6
Administration	5.7	7.6	1.9
	36.8	*44.5*	*7.7*
Planning and research	7.3	8.6	1.3
Immigration Appeal Board	1.5	2.6	1.1
Administration and general	19.5	25.0	5.5
	764.3	761.7	−2.6
Unemployment Insurance Commission—			
Government's contribution to the unemployment insurance fund	856.2	897.1	40.9
Benefits to fishermen	21.4	23.3	1.9
Administration and general (annuities program)	1.2	1.4	0.2
	878.8	*921.8*	*43.0*
	1,643.1	1,683.5	40.4

Unemployment Insurance Commission

Those expenditures of the commission which are financed by appropriations amounted to $922 million of which $23 million was in respect of benefits to fishermen. Expenditures of $879 million in 1973-74 included $22 million for benefits to fishermen, $856 million to the unemployment insurance fund and cost of administration of $1 million.

The Unemployment Insurance Act 1971, stipulates that in each fiscal year commencing with 1973-74 an amount will be credited to the unemployment insurance account equal to the government cost of paying benefit for the immediate preceding calendar year. The amount credited to the unemployment insurance account in 1974-75 was $897 million which represented the government cost for the calendar year 1973.

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the Unemployment Insurance Account. Further information about the account is given under the liability category "social security accounts" in section 9 of this volume.

National Defence

Expenditures of the Department of National Defence including those for Defence Construction (1951) Limited totalled $2,508 million for 1974-75, $275 million more than the total for 1973-74.

In addition to these expenditures, there were net disbursements of $10 million in 1974-75 from the surplus Crown assets account compared with net disbursements of $5 million in 1973-74.

TABLE 24

(in millions of dollars)

NATIONAL DEFENCE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Defence services—			
Operating expenditures	1,640.3	1,814.2	173.9
Capital expenditures	223.4	264.6	41.2
Mutual aid to NATO countries including contributions towards military costs of NATO	20.9	20.0	−0.9
Military pensions, pension contributions and other benefits—			
Canadian forces superannuation account—			
Government's contribution	87.1	91.4	4.3
Amortization of deferred charges (net)	150.4	185.5	35.1
Other pensions, contributions and other benefits	24.3	38.6	14.3
	261.8	*315.5*	*53.7*
Government's contribution to the public service superannuation account	24.7	33.5	8.8
	2,171.1	2,447.8	276.7
Defence research	51.9	55.6	3.7
Civil emergency measures	5.6	(1)	−5.6
Defence Construction (1951) Limited	3.4	4.1	0.7
	2,232.0	2,507.5	275.5

(1)Integrated into defence services program in 1974-75.

Defence services

Expenditures of $2,448 million for defence services included $1,814 million for operating expenditures, $265 million for capital expenditures, $20 million for mutual aid to NATO countries including contributions toward military costs of NATO, $315 million for military pensions, pension contributions and other benefits and $34 million for the government's contribution to the public service superannuation account. In 1973-74 expenditures of $2,171 million included $1,640 million for operating expenditures, $223 million for capital expenditures, $21 million for mutual aid to NATO countries, $262 million for military pensions, pension contributions and other benefits and $25 million for the government's contribution to the public service superannuation account.

Military pensions, pension contributions and other benefits included $91 million in respect of the government's contribution to the Canadian forces superannuation account and $186 million for amortization of deferred charges. In 1973-74 the government's contribution was $87 million and amortization of deferred charges was $150 million.

The government's contribution to the Canadian forces superannuation account consists of an amount equal to $1\frac{4}{5}$ times the contributions of the permanent services personnel.

In 1974-75 additional interest of $132 million in respect of the Canadian forces superannuation account was charged to the Department of Finance.

Further details of the superannuation account may be found in sections 9 and 11 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence research

Expenditure for defence research totalled $56 million, $4 million more than in 1973-74 and included $45 million for operating expenditures ($39 million in 1973-74), $4 million for capital expenditures ($3 million in 1973-74) and $7 million for contributions for research ($7 million in 1973-74).

Defence Construction (1951) Limited

Expenses incurred by the company in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled $4 million, approximately the same as 1973–74.

National Health and Welfare

Expenditures of the Department of National Health and Welfare including those of the Medical Research Council totalled $5,199 million compared with $3,775 million in 1973-74, an increase of $1,424 million.

The main changes were increases of $323 million in respect of health care and $1,073 million in respect of income security and social assistance.

TABLE 25

(in millions of dollars)

NATIONAL HEALTH AND WELFARE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Health care —			
Hospital Insurance and Diagnostic Services Act	1,065.7	1,307.6	241.9
Health Resources Fund Act	37.0	31.3	−5.7
Medical Care Act	677.9	762.7	84.8
Other	17.0	18.8	1.8
	1,797.6	*2,120.4*	*322.8*
Income security and social assistance—			
Old age security fund payment	235.0	254.2	19.2
Family allowances	946.2	1,824.1	877.9
Youth allowances	47.1		−47.1
Family assistance	2.4		−2.4
Canada assistance plan	506.3	660.7	154.4
Other	57.2	127.9	70.7
	1,794.2	*2,866.9*	*1,072.7*
Medical services	76.5	93.4	16.9
Non-medical use of drugs	7.8	9.6	1.8
Health protection	35.4	39.1	3.7
Fitness and amateur sport	13.9	16.1	2.2
Administration	9.1	10.2	1.1
	3,734.5	5,155.7	1,421.2
Medical Research Council —			
Scholarships and grants in aid of research	40.4	42.9	2.5
Administration	0.7	0.8	0.1
	41.1	*43.7*	*2.6*
	3,775.6	5,199.4	1,423.8

HEALTH CARE

Expenditures for health care amounted to $2,120 million in 1974-75 compared with $1,798 million in 1973-74. The main changes were increases of $242 million in contributions under the Hospital Insurance and Diagnostic Services Act and $85 million in contributions under the Medical Care Act.

Hospital Insurance and Diagnostic Services Act

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.

Contributions to the provinces in 1974-75 under this Act were $1,308 million compared with $1,066 million in 1973-74.

TABLE 26

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Newfoundland	34.6	42.1	7.5
Prince Edward Island	6.9	7.9	1.0
Nova Scotia	53.2	62.6	9.4
New Brunswick	43.3	51.9	8.6
Ontario	530.0	651.9	121.9
Manitoba	73.9	84.8	10.9
Saskatchewan	60.2	72.5	12.3
Alberta	119.8	142.3	22.5
British Columbia	140.3	187.4	47.1
Northwest Territories	2.4	2.9	0.5
Yukon Territory	1.1	1.3	0.2
	1,065.7	1,307.6	241.9

Health Resources Fund Act

The Health Resources Fund Act provides for the establishment of a fund to assist provinces in the planning, acquisition, construction or renovation and equipping of health training and health research facilities.

Expenditures in 1974-75 amounted to $31 million, $6 million less than in 1973-74.

TABLE 27

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Newfoundland	9.8	7.8	−2.0
New Brunswick	0.4	0.3	−0.1
Quebec	10.5	13.1	2.6
Ontario	9.9	6.5	−3.4
Manitoba	1.9	0.6	−1.3
Saskatchewan	1.2	0.9	−0.3
Alberta	3.3	1.8	−1.5
British Columbia		0.3	0.3
	37.0	31.3	−5.7

Medical Care Act

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November 1, 1970, Prince Edward Island effective December 1, 1970, New Brunswick effective January 1, 1971, the Northwest Territories effective April 1, 1971 and the Yukon Territory effective April 1, 1972.

Payments were $763 million in 1974-75 compared with $678 million in 1973-74.

TABLE 28

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Newfoundland	16.7	18.3	1.6
Prince Edward Island	3.6	4.0	0.4
Nova Scotia	24.8	27.2	2.4
New Brunswick	20.1	22.4	2.3
Quebec	185.4	207.2	21.8
Ontario	243.3	275.2	31.9
Manitoba	31.2	34.9	3.7
Saskatchewan	27.7	30.6	2.9
Alberta	52.7	59.4	6.7
British Columbia	70.7	81.5	10.8
Northwest Territories	1.1	1.3	0.2
Yukon Territory	0.6	0.7	0.1
	677.9	762.7	84.8

INCOME SECURITY AND SOCIAL ASSISTANCE

Expenditures for income security and social assistance totalled $2,867 million in 1974-75, $1,073 million more than the total of $1,794 million in 1973-74, due mainly to an increase in family allowances payments and payments to provinces under the Canada assistance plan.

Family allowances

Family allowances, as defined in the Family Allowances Act 1973, are payable in respect of all children under 18 years of age who are dependant on their parents. They are paid only to residents of Canada or persons outside of Canada when that parent or child is temporarily absent or when a Canadian family is stationed abroad and subject to Canadian income tax. The former requirement of school attendance has been dropped. The allowance must be declared as income for tax purposes by the parent who claims the child as a tax exemption. The rate of allowances paid can be decided upon by the provinces within certain constraints. However, the provinces may vary the rate to be paid on the basis of the child's age or size of a family or any combination of both. The constraints are that the rate cannot be less than $13.25 per child and the average rate per month paid on behalf of all children within a province cannot exceed $22.08.

TABLE 29

FAMILY ALLOWANCES

Fiscal year ended March 31	Number of families (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1971	3,024	6,824	557.9
1972	3,063	6,783	554.4
1973	3,110	6,757	548.6
1974	3,344	7,249	946.2
1975	3,446	7,344	1,824.1

The number of families and number of children in receipt of family allowances payments in the month of March and the total payments in each of the fiscal years ended March 31, 1971 to 1975, inclusive, are shown in table 29:

TABLE 30

(in millions of dollars)

FAMILY ALLOWANCES	Fiscal year ended March 31, 1975
Newfoundland	56.0
Prince Edward Island	10.2
Nova Scotia	68.8
New Brunswick	58.8
Quebec	496.6
Ontario	637.4
Manitoba	81.3
Saskatchewan	76.2
Alberta	148.1
British Columbia	184.1
Northwest Territories	4.7
Yukon Territory	1.9
	1,824.1

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled $661 million compared with $506 million in 1973-74. The Canada Assistance Plan Act, which was enacted in 1966, authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance provided by the provinces, territories and municipalities to persons in need and welfare services provided to persons in need or likely to be in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50% of the shareable costs; the rates for assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement, the Province of Quebec has opted out of a major portion of this program.

TABLE 31

(in millions of dollars)

CANADA ASSISTANCE PLAN	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Newfoundland	24.7	33.2	8.5
Prince Edward Island	5.1	7.0	1.9
Nova Scotia	27.7	31.2	3.5
New Brunswick	30.1	35.2	5.1
Quebec[1]		0.7	0.7
Ontario	207.3	271.4	64.1
Manitoba	37.9	39.8	1.9
Saskatchewan	35.3	34.7	−0.6
Alberta	52.7	60.8	8.1
British Columbia	83.3	139.8	56.5
Northwest Territories	1.4	6.1	4.7
Yukon Territory	0.8	0.8	
	506.3	660.7	154.4

[1] The contribution for Quebec is for work activity under Part III of the Canada Assistance Plan which is not covered by the Established Programs (Interim arrangements) Act.

MEDICAL SERVICES

Outlays in respect of medical services amounted to $9 million and included $53 million for Indian health services $20 million for northern health services and $2 million fo immigration medical services. In 1973-74 expenditures wer $76 million and included $45 million for Indian healt services, $16 million for northern health services and $ million for immigration medical services.

HEALTH PROTECTION

These services included the administration of the Food an Drugs, the Proprietary or Patent Medicine and the Narcoti Control Acts. Outlays of $39 million were $4 million mor than in 1973-74.

MEDICAL RESEARCH COUNCIL

Expenditures of the Medical Research Council amounte to $44 million compared with $41 million in 1973-74.

Scholarships and grants in aid of research, which accounte for most of these expenditures, were $3 million more tha in the previous fiscal year.

National Revenue

Expenditures of the Department of National Revenu amounted to $352 million, an increase of $82 million ov the 1973-74 total.

TABLE 32

(in millions of dollars)

NATIONAL REVENUE	Fiscal year ended March 31 1974	1975	Increase or decrease (−
Customs and Excise	113.9	145.9	32.0
Taxation	156.1	205.8	49.7
	270.0	351.7	81.7

Customs and Excise

Outlays of $146 million in respect of the collection of customs import duties, excise taxes and excise duties were $32 million higher than in 1973-74 and included $99 million for customs operations, $26 million in connection with excise taxes and $12 million for general administration and $9 million for tariff programs and appraisal. In 1973-74 outlays of $114 million included $76 million for customs operations, $22 million in connection with excise taxes, $9 million for general administration and $7 million for tariff programs and appraisal.

Taxation

Outlays of $206 million in respect of taxation were $50 million higher than in 1973-74. Outlays for district offices totalled $131 million compared with $107 million in 1973-74 and general administration costs were $75 million compared with $49 million in the previous fiscal year.

Parliament

Costs of Parliament in the amount of $51 million were $9 million more than in 1973-74.

TABLE 33

(in millions of dollars)

PARLIAMENT	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
House of Commons	33.7	41.2	7.5
The Senate	6.2	7.1	0.9
Library of Parliament	1.9	2.5	0.6
	41.8	50.8	9.0

Post Office

Gross expenditures of the Post Office were $857 million compared with $697 million in 1973-74. Salaries and allowances were $649 million compared with $531 million in the previous year and transportation of mail costs were $113 million compared with $99 million in the previous year.

However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to $80 million ($74 million in 1973-74).

Also Post Office Vote 1, authorized that revenue arising from services thereunder be credited thereto. This revenue amounted to $46 million compared with $32 million in 1973-74. Consequently net expenditures were $732 million compared with $591 million in 1973-74.

As net post office receipts totalled $486 million as shown in the revenue section of this report and net expenditures totalled $732 million there was a net operating deficit of $246 million. In 1973-74 net receipts were $480 million and net expenditures were $591 million resulting in an operating deficit of $111 million.

However, it is to be noted that Post Office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does Post Office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at $81 million and those provided free by the Post Office were valued at $6 million compared with $71 million and $1 million respectively in 1973-74.

TABLE 34

(in millions of dollars)

POST OFFICE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices	431.4	521.1	89.7
Contribution to superannuation fund	34.2	55.8	21.6
Postmasters and staff—			
Revenue offices	20.5	20.0	−0.5
Semi-staff offices	37.6	42.8	5.2
Sub-postmasters	7.8	9.1	1.3
	531.5	*648.8*	*117.3*
Transportation of mail—			
Rail	12.3	16.2	3.9
Land	47.0	53.4	6.4
Air	32.3	36.8	4.5
Water	1.1	1.3	0.2
Payments to foreign postal administrations	6.1	5.5	−0.6
	98.8	*113.2*	*14.4*
Other	38.5	52.7	14.2
	668.8	814.7	145.9
Capital expenditures	27.9	42.5	14.6
Grants and contributions	0.1	0.1	
Gross expenditure	696.8	857.3	160.5
Less:			
Expenditures charged directly to revenue under the Post Office Act	−73.7	−79.9	−6.2
	623.1	777.4	154.3
Less:			
Revenue credited to appropriations	−31.9	−45.8	−13.9
Net expenditure	591.2	731.6	140.4

Note to financial statement

Following is a reconciliation of the above statement with the "Summary of Expenditures by Standard Object and Department" (Section 10) to explain the amount of $79.9 million of expenditures from postal revenue authorized by the Post Office Act.

RECONCILIATION STATEMENT

(in millions of dollars)

				March 31, 1975
Total gross expenditure as per statement				857.3
Salaries and allowances		648.8		
Less: expenditure paid from gross postal revenue:				
Post master and staff —				
Revenue offices	20.0			
Semi-staff offices	42.8			
Sub-post masters	9.1			
		−71.9	−71.9	
Total standard objects 1		*576.9*		
Transportation of mail	88.0			
Other	77.9			
Capital expenditures	42.5			
Grants and contributions	0.1			
		208.5		
Less: expenditure paid from gross postal revenue:				
Payments to foreign postal administrations	5.6			
Other	2.4			
		−8.0	−8.0	
Total standard object 2 to 12		*200.5*		*−79.9*
		777.4		
Total standard object as per "Summary of Expenditure by Standard Object and Department"				777.4

Privy Council

Expenditures for Privy Council, including those of the Canadian Intergovernmental Conference Secretariat, Chief Electoral Officer, the Commissioner of Official Languages, the Economic Council of Canada and the Public Service Staff Relations Board totalled $53 million, $34 million more than in 1973-74. Expenditures of the Chief Electoral Officer were $27 million higher due to election expenses in 1974-75

TABLE 35

(in millions of dollars)

PRIVY COUNCIL	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Administration and general	10.2	13.8	3.6
Canadian Intergovernmental Conference Secretariat		0.8	0.8
Chief Electoral Officer	1.6	29.0	27.4
Commissioner of Official Languages	1.5	1.9	0.4
Economic Council of Canada	3.6	4.3	0.7
Public Service Staff Relations Board	2.2	2.9	0.7
	19.1	52.7	33.6

Public Works

Expenditures of the Department of Public Works totalled $524 million in 1974-75 compared with $470 million in 1973-74.

Accommodation program

Expenditures for the accommodation program were $434 million, $50 million higher than the total for 1973-74.

Outlays for general purpose buildings were $242 million compared with $178 million in 1973-74, outlays for single purpose buildings were $169 million compared with $187 million in 1973-74 and outlays for program management were $23 million compared with $18 million in 1973-74.

TABLE 36

(in millions of dollars)

PUBLIC WORKS	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Accommodation program—			
General purpose buildings	178.4	242.3	63.9
Single purpose buildings	187.4	169.1	−18.3
Other	18.3	22.9	4.6
	384.1	*434.3*	*50.2*
Transportation and other engineering program	18.7	19.0	0.3
Marine program	28.8	22.7	−6.1
Professional and technical services	20.5	25.2	4.7
Administration and general	17.6	22.6	5.0
	469.7	523.8	54.1

Transportation and other engineering program

Expenditures for transportation and other engineering services were $19 million, the same as in the previous year.

Marine program

Expenditures for the marine program amounted to $23 million in 1974-75, $6 million lower than in the previous year.

Regional Economic Expansion

Expenditures for the Department of Regional Economic Expansion including those for the Cape Breton Development Corporation totalled $441 million compared with $412 million in 1973-74.

Departmental expenditures in 1974-75 totalled $382 million and included $99 million for industrial development, $124 million for social adjustment and rural economic development, $119 million for infrastructure assistance and $40 million for development planning, administration and the superannuation account. In 1973-74 expenditures were $362 million and included $107 million for industrial development, $110 million for social adjustment and rural economic development, $121 million for infrastructure assistance and $24 million for development planning, administration and the superannuation account.

Payments to the Cape Breton Development Corporation totalled $60 million compared with $50 million in 1973-74.

TABLE 37

(in millions of dollars)

REGIONAL ECONOMIC EXPANSION	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Department—			
Development planning and administration	22.0	36.8	14.8
Industrial development	106.6	99.0	−7.6
Infrastructure assistance	121.2	118.9	−2.3
Social adjustment and rural economic development	109.9	123.9	14.0
Contribution to superannuation account	2.0	3.0	1.0
	361.7	*381.6*	*19.9*
Cape Breton Development Corporation—			
Payments to the corporation covering mining losses	35.9	28.9	−7.0
Payment to the corporation for capital expenditures	6.9	22.2	15.3
Payment to the corporation under sections 22 and 23 of the Act	7.0	8.7	1.7
	49.8	*59.8*	*10.0*
	411.5	441.4	29.9

Science and Technology

Expenditures of the Ministry of Science and Technology, including those of the Science Council of Canada, totalled $6 million compared with $7 million in 1973-74.

TABLE 38

(in millions of dollars)

SCIENCE AND TECHNOLOGY	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Ministry of State	5.1	4.5	−0.6
Science Council of Canada	1.7	1.8	0.1
	6.8	6.3	−0.5

Secretary of State

Included under this heading are expenditures of the Department of the Secretary of State and those in respect of the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Company of Young Canadians, the National Arts Centre Corporation, the National Film Board, the National Library, the National Museums of Canada, the Public Archives, the Public Service Commission and the Representation Commissioner.

Expenditures totalled $1,155 million in 1974-75 compared with $1,026 million in 1973-74.

Department

Payments to provinces for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled $504 million compared with $485 million in 1973-74; outlays in respect of the bilingualism development program were $94 million compared with $93 million in 1973-74; outlays for citizenship were $43 million compared with $36 million in 1973-74; and outlays for translation were $24 million compared with $18 million in 1973-74.

Canada Council

The Canada Council received a grant of $41 million for the purposes of the arts, humanities and social sciences compared with $37 million in the previous fiscal year.

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service, and charged to budgetary expenditure, totalled $299 million, $60 million more than in 1973-74.

TABLE 39

(in millions of dollars)

SECRETARY OF STATE	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Department—			
Post-secondary education payments to provinces	485.1	503.6	18.5
Bilingualism development	92.8	93.6	0.8
Citizenship	35.9	43.5	7.6
Arts and culture	9.7	4.7	−5.0
Translation	18.0	23.9	5.9
Administration and general	6.2	6.7	0.5
	647.7	*676.0*	*28.3*
Canada Council	36.5	41.0	4.5
Canadian Broadcasting Corporation	239.0	299.3	60.3
Canadian Film Development Corporation	3.3	3.2	−0.1
Company of Young Canadians	2.8	3.7	0.9
National Arts Centre Corporation	4.6	5.8	1.2
National Film Board	17.3	19.8	2.5
National Library	6.4	7.9	1.5
National Museums of Canada	26.5	34.1	7.6
Public Archives	7.4	10.3	2.9
Public Service Commission	34.6	54.0	19.4
Representation Commissioner	0.3	0.3	
	1,026.4	1,155.4	129.0

The financial statements of the corporation for the fiscal year ended March 31, 1975 are shown in Volume III of this report.

Canadian Film Development Corporation

Outlays for the Canadian Film Development Corporation were $3 million in 1974-75, the same as in the previous year.

Company of Young Canadians

Payments to the Company of Young Canadians in 1974-75 were $4 million, $1 million more than in the previous year.

National Arts Centre Corporation

Payments to the National Arts Centre Corporation amounted to $6 million, compared with $5 million in 1973-74.

National Film Board

Expenditures in respect of the National Film Board were $20 million, $3 million more than in the previous year.

National Library

Outlays in respect of the National Library were $8 million, $2 million higher than in the previous year.

National Museums of Canada
(including the National Gallery of Canada)

Expenditures in respect of the National Museums of Canada were $34 million in 1974-75, $8 million more than in the previous year.

Public Archives

Expenditures in respect of the Public Archives amounted to $10 million in 1974-75, $3 million more than in the previous year.

Public Service Commission

Expenditures in respect of the Public Service Commission were $54 million in 1974-75 and included $13 million in respect of staffing and $27 million for language training. In 1973-74 expenditures totalled $35 million and included $10 million in respect of staffing and $16 million for language.

Solicitor General

Expenditures of the Department of the Solicitor General, including net expenditures of the Royal Canadian Mounted Police, totalled $450 million in 1974-75, $100 million more than in the previous year. The main changes were increases of $60 million in respect of the Royal Canadian Mounted Police and $38 million in respect of Correctional Services.

Royal Canadian Mounted Police

Gross expenditures of the Royal Canadian Mounted Police were $372 million but receipts of $90 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditure to $282 million. In 1973-74 gross expenditures were $297 million, receipts were $74 million and net charges to budgetary expenditure were $223 million.

Gross expenditures for law enforcement totalled $327 million compared with $261 million in 1973-74 and included $151 million for police services under contract compared with $120 million in 1973-74, $97 million for enforcement of federal statutes and executive orders compared with $76 million in 1973-74, and $25 million for national police services compared with $20 million in 1973-74.

Pensions and other benefits totalled $45 million compared with $36 million in 1973-74.

Correctional Services

Expenditures of $162 million in respect of Correctional Services were $38 million more than in 1973-74 and included $94 million for care of inmates, $30 million for rehabilitation of inmates and $13 million for parole and community services. In 1973-74 expenditures were $124 million and included $77 million for care of inmates, $23 million for rehabilitation of inmates and $9 million for parole and community services.

TABLE 40

(in millions of dollars)

SOLICITOR GENERAL	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Royal Canadian Mounted Police—			
Law enforcement—			
Police services under contract	119.6	151.0	31.4
Enforcement of federal statutes and executive orders	75.7	97.4	21.7
Administration	30.4	54.4	24.0
Support services	15.8		−15.8
National police services	19.5	24.7	5.2
	261.0	*327.5*	*66.5*
Pensions and other benefits—			
Pensions	9.4	10.9	1.5
Royal Canadian Mounted Police superannuation account—			
Government's contribution	15.1	18.6	3.5
Amortization of deferred charges	6.9	8.2	1.3
Other	4.4	6.9	2.5
	35.8	*44.6*	*8.8*
Gross expenditure	296.8	372.1	75.3
Less: receipts and revenue credited to the vote	−74.3	−89.8	−15.5
Net expenditure	222.5	282.3	59.8
Correctional Services—			
Care of inmates	76.8	94.1	17.3
Rehabilitation of inmates	22.9	29.6	6.7
Parole and community services	8.5	12.6	4.1
Administration	15.7	25.6	9.9
	123.9	*161.9*	*38.0*
Departmental administration	3.6	6.2	2.6
	350.0	450.4	100.4

Supply and Services

Expenditures of the Department of Supply and Services including those in respect of the Canadian Commercial Corporation and Canadian Arsenals Limited amounted to $90 million compared with $73 million in 1973-74.

Services

The services administration of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were $70 million compared with $60 million in 1973-74 and consisted of $22 million for public services compensation administration ($19 million in 1973-74) which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, $8 million for accounts payable and other payments administration ($7 million in 1973-74), $9 million for management, financial and other services ($6 million in 1973-74), $13 million for social economic assistance program administration ($12 million in 1973-74) and $11 million for Government of Canada Accounting ($9 million in 1973-74).

Supply

In addition to non-budgetary transactions of the Supply Revolving Fund, budgetary expenditures for the supply program included $2 million for research and development and $1 million for losses on trading operations for the Defence Production Revolving Fund.

TABLE 41

(in millions of dollars)

SUPPLY AND SERVICES	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Services—			
Public services compensation administration	19.2	22.3	3.1
Social economic assistance program administration	12.1	12.8	0.7
Accounts payable and other payments administration	6.5	8.4	1.9
Management, financial and other services	6.5	9.0	2.5
Computer Services Bureau	2.0		−2.0
Accounts of Canada and reporting services	9.0	10.6	1.6
Other	4.5	7.1	2.6
	59.8	*70.2*	*10.4*
Supply		2.7	2.7
Administration	5.5	9.1	3.6
	65.3	82.0	16.7
Canadian Commercial Corporation	6.0	6.4	0.4
Canadian Arsenals Limited	2.1	1.8	−0.3
	73.4	90.2	16.8

Canadian Commercial Corporation

Payments in respect of the Canadian Commercial Corporation for administrative services and interest on loans were $6 million in 1974-75.

Canadian Arsenals Limited

Expenditures in respect of the Canadian Arsenals Limited for administration and operation were $2 million, approximately the same as in the previous year.

Transport

Expenditures of the Ministry of Transport totalled $1,303 million compared with $828 million in 1973-74. Included in the above total are budgetary expenditures in respect of the Atlantic Pilotage Authority, the Canadian National Railways, the Canadian Transport Commission, the Great Lakes Pilotage Authority, the Laurentian Pilotage Authority, the National Harbours Board, the Pacific Pilotage Authority and the St. Lawrence Seaway Authority.

Marine transportation

Gross expenditures for marine transportation were $181 million but receipts from earnings of marine service vessels and wharfage rentals brought the net amount charged to budgetary expenditure to $164 million, $18 million more than in the previous year.

Outlays for way facilities were $133 million compared with $122 million in 1973-74 and accounted for most of the increase.

Surface transportation

These expenditures totalled $273 million compared with $122 million in 1973-74. The increase is due mainly to an amount of $118 million paid to federally regulated railways to compensate them for a rate freeze on freight shipments which the government required them to impose.

Air transportation

Gross expenditures for air transportation of $516 million less receipts of $87 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to $429 million of which $230 million was for airports and other ground services, $140 million was for air navigational services, $15 million was for regulatory services and $44 million was for administration.

In 1973-74 gross expenditures were $292 million, receipts were $69 million and net expenditures were $223 million.

TABLE 42

(in millions of dollars)

TRANSPORT	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Marine transportation—			
Way facilities	122.2	132.9	10.7
Marine regulations	5.4	5.8	0.4
Other	18.9	25.7	6.8
	146.5	*164.4*	*17.9*
Surface transportation—			
Ferry services—(C.N.R.)	66.7	115.4	48.7
Compensation to railways	40.8	118.3	77.5
Supplementary pensions	7.2	7.1	−0.1
Other	6.9	31.8	24.9
	121.6	*272.6*	*151.0*
Air transportation—			
Airports and associated ground services	62.2	230.5	168.3
Air navigational services	115.6	139.9	24.3
Regulatory services	12.7	15.1	2.4
Construction services	9.1	13.2	4.1
Other	23.4	30.5	7.1
	223.0	*429.2*	*206.2*
Transportation development agency	13.2	10.5	−2.7
Administration	11.7	15.2	3.5
	516.0	891.9	375.9
Canadian National Railways operating deficit	21.3	37.7	16.4
Canadian Transport Commission—			
Payments under the Railway Act	172.1	242.7	70.6
Contributions to the railway grade crossing fund	35.0	25.0	−10.0
Steamship subventions for coastal services	8.1	11.2	3.1
Maritime Freight Rates Act	14.1	15.1	1.0
Subsidies to regional air carriers	1.8	1.9	0.1
Atlantic region freight assistance	16.0	21.7	5.7
Other	11.9	15.4	3.5
	259.0	*333.0*	*74.0*
National Harbours Board	1.6	1.1	−0.5
Pilotage Authorities	3.5	5.7	2.2
The St. Lawrence Seaway Authority—			
Welland canal deficit	24.4	31.7	7.3
Other	1.7	1.7	
	26.1	*33.4*	*7.3*
	827.5	1,302.8	475.3

Canadian National Railways

The charge to budgetary expenditure to cover the 1974 operating deficit of the Canadian National Railways was $38 million, $16 million more than in the previous year.

Canadian Transport Commission

Expenditures of $333 million in respect of the Canadian Transport Commission included $243 million for payments under the Railway Act, $25 million for contributions to the Railway Grade Crossing Fund, $11 million for steamship subventions, $15 million for payments under the Maritime Freight Rates Act, $22 million for Atlantic Region freight assistance and $2 million for subsidies to regional air carriers. In 1973-74 expenditures were $259 million and included $172 million for payments under the Railway Act, $35 million for contributions to the Railway Grade Crossing Fund, $8 million for steamship subventions, $14 million for payments under the Maritime Freight Rates Act, $16 million for Atlantic Region freight assistance and $2 million for subsidies to regional air carriers.

National Harbours Board

Non-active advances to the Board which were charged to budgetary expenditures totalled $1 million and were mainly included for capital expenditures. In 1973-74 non-active advances were $2 million.

The St. Lawrence Seaway Authority

Budgetary expenditures in respect of the St. Lawrence Seaway Authority were $33 million in 1974-75, $7 million more than in the previous year. The 1974 operating deficit of the Welland canal, charged to budgetary expenditure, was $32 million compared with the 1973 deficit of $24 million charged to budgetary expenditure in 1973-74.

Treasury Board

Expenditures of the Treasury Board which include those of the National Research Council of Canada totalled $311 million compared with $263 million in 1973-74.

TABLE 43

(in millions of dollars)

TREASURY BOARD	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Public service pensions—			
Government's contributions to the Canada and Quebec pension plans	26.4	32.9	6.5
Other	4.1	3.5	−0.6
	30.5	*36.4*	*5.9*
Public service social insurance	64.1	91.9	27.8
Administration and general	16.0	21.6	5.6
	110.6	149.9	39.3
National Research Council of Canada—			
Operating expenditures	62.7	71.2	8.5
Capital expenditures	8.8	3.8	−5.0
Grants and contributions	80.5	85.9	5.4
	152.0	*160.9*	*8.9*
	262.6	310.8	48.2

Public service pensions

The government's outlays in respect of the public service pension accounts totalled $36 million compared with $30 million in 1973-74.

Expenditures in respect to the Canada and Quebec pension plans amounted to $33 million, $6 million more than in the previous year.

Public service social insurance

The government's outlays in respect of the public service social insurance accounts amounted to $92 million compared with $64 million in 1973-74 and included surgical-medical and other insurance premiums of $56 million compared with $41 million in the previous year.

National Research Council of Canada

Expenditures of the National Research Council of Canada amounted to $161 million, $9 million more than in 1973-74 and included $71 million for operating expenditures, $4 million for capital expenditures and $86 million for grants and contributions. In 1973-74 expenditures were $152 million and included $63 million for operating expenditures, $9 million for capital expenditures and $80 million for grants and contributions.

Urban Affairs

Included under this heading are the budgetary expenditures in respect of Central Mortgage and Housing Corporation and the National Capital Commission.

TABLE 44

(in millions of dollars)

URBAN AFFAIRS	Fiscal year ended March 31 1974	1975	Increase or decrease (−)
Central Mortgage and Housing Corporation—			
Home buyer grants		5.6	5.6
Housing research and community planning	9.7	11.6	1.9
Public housing projects and land development	96.7	125.1	28.4
Municipal sewage treatment assistance	37.8	25.7	−12.1
Urban renewal assistance	16.5	17.1	0.6
Other	7.6	41.0	33.4
	168.3	*226.1*	*57.8*
National Capital Commission—			
Operating expenditures	15.0	15.6	0.6
Payment to the national capital fund	23.2	23.1	−0.1
	38.2	*38.7*	*0.5*
Department	8.7	14.0	5.3
	215.2	278.8	63.6

Central Mortgage and Housing Corporation

Budgetary expenditures of the government in respect of Central Mortgage and Housing Corporation at $226 million were $58 million more than the total of $168 million in 1973-74.

Contributions of $17 million to provinces or municipalities for urban renewal were $1 million more than in the previous

year; losses of $125 million sustained by the corporation during the year as the result of the operation of federal-provincial projects were $28 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation, amounted to $26 million, $12 million less than in 1973-74.

Expenditures for housing research and community planning were $12 million, $2 million more than in 1973-74.

In addition, loans in the amount of $1,022 million were made to the corporation during 1974-75 and repayments by the corporation were $287 million.

Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance, neighbourhood improvement program and home buyer grants were $46 million.

National Capital Commission

Expenditures in respect of the National Capital Commission were $39 million, approximately the same as in the previous fiscal year.

An amount of $23 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region the same as in 1973-74. Outlays for operating expenditures at $16 million were $1 million more than in 1973-74.

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled $619 million, $81 million more than in the previous fiscal year.

Pensions

Expenditures in respect of pensions were $331 million compared with $297 million in 1973-74. Grants and contributions which constitute the greatest part of these expenditures amounted to $324 million, $33 million more than in the previous year and operating expenditures at $7 million were $1 million more than in 1973-74.

TABLE 45

(in millions of dollars)

VETERANS AFFAIRS	Fiscal year ended March 31 1974	1975	Increase or decrease (—)
Pensions—			
Grants and contributions	290.5	323.9	33.4
Operating expenditures	6.2	7.3	1.1
	296.7	*331.2*	*34.5*
Welfare services—			
War veterans allowances	111.8	141.8	30.0
Other	25.0	27.5	2.5
	136.8	*169.3*	*32.5*
Treatment services	85.2	97.5	12.3
Veterans land administration	11.9	13.1	1.2
Bureau of Pension Advocates	1.4	1.8	0.4
Administration	6.3	6.6	0.3
	538.3	619.5	81.2

Shown in table 46 are the number of awards in effect at March 31, 1946, 1974 and 1975 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons, arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, defence forces peace time service, etc.).

Welfare services

These payments amounted to $169 million compared with $137 million in 1973-74. Payments under the War Veterans Allowances and the Civilian War Pensions and Allowances Act were $142 million compared with $112 million in the previous year. These payments are made principally to elderly, qualified persons who are incapable of maintaining themselves and are adjusted quarterly to reflect consummer price index fluctuations.

Treatment services

Costs of these services were $97 million, $12 million more than in 1973-74.

TABLE 46

(in millions of dollars)

PENSIONS	Fiscal year ended March 31 1946 Number of awards March (in thousands) Disability	1946 Dependant	1946 Payments (in millions of dollars)	1974 Number of awards March (in thousands) Disability	1974 Dependant	1974 Payments (in millions of dollars)	1975 Number of awards March (in thousands) Disability	1975 Dependant	1975 Payments (in millions of dollars)
World war 1	72.6	17.1	37.3	16.7	11.7	71.2	14.1	11.1	75.9
World war 2	36.2	16.4	22.2	99.5	15.3	207.4	98.1	15.4	234.6
Miscellaneous	2.9	1.4	2.7	6.0	0.8	11.4	5.9	0.9	13.4
	111.7	34.9	62.2	122.2	27.8	290.0	118.1	27.4	323.9

SECTION 6

1974-75
PUBLIC ACCOUNTS

Non-Budgetary Transactions

CONTENTS

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NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease the government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions which are described in Section 7, as well as changes in the cash position which are given in Section 8. The related balances on asset and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in Section 9.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consists mainly of loans and advances to and repayments by crown corporations and other government agencies, national, provincial and municipal bodies, international organizations and other borrowers. Those leading mainly to changes in liabilities relate to social security accounts, other annuity, insurance and pension accounts and deposit and trust accounts held or administered by the government. Certain non-budgetary transactions affect both assets and liabilities; of these, the most important are foreign exchange reserve transactions. The receipts and payments through the main categories of non-budgetary accounts, in 1973-74 and 1974-75 other than those for unmatured debt and cash, are summarized in Table 1.

The total of non-budgetary receipts in 1974-75 rose by 26% to $28,497 million. Non-budgetary payments increased at a rate of 24% to $28,858 million. As a result, the net amount required to finance non-budgetary transactions decreased from $646 million in 1973-74 to $361 million in 1974-75. Table 1 shows that there was a decrease of $592 million in the net funds required to finance the social security accounts, an increase of $474 million in net funds required for loans and an increase of $436 million in net funds required to finance additions to foreign exchange reserves.

TABLE 1

NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	1973–74			1974–75		
	Receipts	Payments	Net Receipts or Payments (−)	Receipts	Payments	Net Receipts or Payments (−)
Social security accounts	[1]6,053.6	[2]6,605.6	−552.0	7,690.7	[2]7,655.9	34.8
Other annuity, insurance and pension accounts	1,720.5	424.8	1,295.7	2,219.4	449.3	1,770.1
Loans and investments —						
In crown corporations	603.1	1,677.9	−1,074.8	656.2	2,239.4	−1,583.2
Other domestic	1,046.9	1,572.0	−525.1	1,671.3	2,163.9	−492.6
External	37.2	308.6	−271.4	38.7	372.6	−333.9
Foreign exchange reserve accounts	3,897.0	3,689.9	207.1	4,707.2	4,064.0	643.2
Other accounts	9,324.2	9,049.9	274.3	11,513.8	11,913.0	−399.2
	22,682.5	23,328.7	−646.2	28,497.3	28,858.1	−360.8

[1]Excludes $244.4 million in 1973–74 in advances to the Unemployment Insurance Account.

[2]Includes $1,107.4 million in 1973–74 and $1,284.9 million in 1974–75 in purchases of bonds by the Canada Pension Plan. Also excludes $62.5 million in 1974–75 in repayments of advances by the Unemployment Insurance Account.

Social Security Accounts

The three social security accounts included under this heading are those of Old Age Security, the Canada Pension Plan and Unemployment Insurance. Their receipts, payments, disposals of surplus receipts and financing of any excess of payments are shown in Table 2.

The total receipts of these social security schemes increased by 27% from $6,054 million in 1973-74 to $7,691 million in 1974-75. In the same period, their payments rose by 16% from $6,606 million to $7,656 million. As a result, their combined deficit of receipts rose from $552 million in 1973-74 to a combined surplus of $35 million in 1974-75.

Of these three accounts, the Canada Pension Plan had a net amount available for investment. Its available funds of $1,329 million were used to acquire $1,276 million of provincial bonds, $9 million of bonds of the Government of Canada and to increase its deposit with the Receiver General by $44 million. The Unemployment Insurance Account had an excess of $40 million of disbursements over receipts. The disbursements in the account include repayment of advances of $63 million. The Old Age Security Fund had an excess of $32 million of payments over receipts which reduced its deposits with the Receiver General.

The Old Age Security Fund

The Old Age Security Act governs the payments of old age pensions to all persons who meet the statutory residence requirements for the receipt of such pensions. This Act established the Old Age Security Fund which receives certain tax revenues and from which old age pensions and the guaranteed income supplement are paid.

Prior to January 1, 1972 the Old Age Security Fund was financed by special taxes which at that time were a 4% tax on personal incomes (subject to a maximum of $240 per taxpayer), a 3% tax on corporate incomes and a 3% sales tax.

TABLE 2

TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

	1973–74				1974–75			
	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account	Total	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Account	Total
RECEIPTS—								
Taxes—								
Personal Income Tax	1,300.0			1,300.0	1,642.0			1,642.0
Corporation Income Tax	299.0			299.0	550.5			550.5
Sales Tax	897.5			897.5	966.0			966.0
Credit from appropriations	235.0			235.0	254.3			254.3
Contributions—								
Government			856.1	856.1			897.1	897.1
Employee and employer		1,019.4	1,019.5	2,038.9		1,238.8	1,622.0	2,860.8
Investment Income		424.0	1.9	425.9		504.4	1.4	505.8
Advance from government			244.4	244.4				
Other Receipts		1.2		1.2		14.2		14.2
Total	2,731.5	1,444.6	2,121.9	6,298.0	3,412.8	1,757.4	2,520.5	7,690.7
PAYMENTS—								
Pensions	2,274.4	279.2		2,553.6	2,606.8	399.0		3,005.8
Guaranteed Income Supplement	760.1			760.1	837.7			837.7
Benefits			1,992.3	1,992.3			2,328.2	2,328.2
Expenses		24.5	167.7	192.2		29.8	169.5	199.3
Repayment of advances							62.5	62.5
Total	3,034.5	303.7	2,160.0	5,498.2	3,444.5	428.8	2,560.2	6,433.5
Surplus of receipts or payments(−)	−303.0	1,140.9	−38.1	799.8	−31.7	1,328.6	−39.7	1,257.2
DISPOSAL OF AVAILABLE FUNDS—								
Purchases or sales (−) of—								
Provincial bonds		1,099.5		1,099.5		1,275.8		1,275.8
Government of Canada bonds		7.9		7.9		9.1		9.1
Deposits with Receiver General	−303.0	33.5	−38.1	−307.6	−31.7	43.7	−39.7	−27.7
Increase or decrease (−) in liabilities of Canada	−303.0	1,140.9	−38.1	799.8	−31.7	1,328.6	−39.7	1,257.2
Add—Balance at beginning of year	335.8	5,793.0	−22.3	6,106.5	32.8	6,933.9	−60.4	6,906.3
Balance at close of year	32.8	6,933.9	−60.4	6,906.3	1.1	8,262.5	−100.1	8,163.5

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed. In 1974-75, the combined yield of these taxes rose by 27% to $3,159 million compared with an increase of 13% in 1973-74.

Pension rates have also been increased by amendments to the Act over the years to the point where they were $108.14 per month in March 1974 and, as a result of subsequent amendments, are subject to quarterly adjustments in accordance with changes in the Consumer Price Index. The monthly amount of the basic pension in March 1975 was $120.06.

The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40% of the basic pension depending upon the level of a pensioner's income in the preceding year. Subsequent amendments have led to the situation where, in March 1974, the maximum supplement for a single pensioner was $75.85 subject to quarterly escalation in line with changes in the Consumer Price Index ($67.37 each for married pensioners). The maximum supplement in March 1975 rose to $84.21 ($74.79 each for married pensioners).

During 1974-75, pension payments of $3,445 million exceeded receipts of $3,413 million resulting in a balance of $32 million at March 31, 1975. Receipts consisted of $966 million from sales tax, $1,642 million from the tax on personal incomes, $551 million from the tax on corporation income, and a budgetary transfer of $254 million to cover the deficit created during the year due to quarterly escalation. In 1973-74, payments of $3,035 million exceeded receipts of $2,732 million by $303 million.

The provincial distribution of old age pension including guaranteed income supplement payments in 1973-74 and 1974-75 is shown in Table 3.

Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed on May 5, 1965. The Plan is financed by contributions of 1.8% of income on earnings of employees, with matching contributions by their employers, and by contributions of 3.6% of the income of self-employed persons, (subject to a maximum payment of $106.20); it also receives investment income. Contributions are payable by an employee who earns over $700 per year and by self-employed persons earning over $800 per year.

TABLE 3

(in millions of dollars)

OLD AGE SECURITY PAYMENTS[1]	Fiscal year ended March 31 1974	1975	Increase or decrease (—)
Newfoundland	64.2	73.1	8.9
Prince Edward Island	23.1	25.9	2.8
Nova Scotia	131.5	148.3	16.8
New Brunswick	99.6	112.9	13.3
Quebec	756.0	863.9	107.9
Ontario	1,064.0	1,206.8	142.8
Manitoba	168.2	189.3	21.1
Saskatchewan	164.2	183.1	18.9
Alberta	209.1	236.8	27.7
British Columbia	351.9	401.3	49.4
Northwest Territories	1.8	2.1	0.3
Yukon Territory	0.9	1.0	0.1
	3,034.5	3,444.5	410.0

[1] Includes $838 million in 1974-75 and $760 million in 1973-74 for guaranteed income supplement.

Contributions to the Plan rose by 22% to $1,239 million in 1974-75, as compared with $1,019 million in 1973-74. The investment income of the Plan rose, however, by 19% from $424 million in 1973-74 to $504 million in 1974-75. This proportionate rise in investment income was mainly a result of the increase investments.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers, orphans or as a lump sum death benefit, and disability pensions. Retirement pensions will not be payable at their full rate until January 1, 1976, i.e., ten years after the Plan first received contributions, so that those now receiving retirement pensions receive reduced amounts. However, those who became eligible in 1974-75 could receive a higher proportion of the full retirement pensions because they had contributed for a greater part of the initial 10 year period than others who received retirement pensions in earlier years. Partly because of these changes and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan increased from $279 million in 1973-74 to $399 million in 1974-75.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to its receipts. As a result, the Plan had $1,141 million in 1973-74 and $1,329 million in 1974-75 available for investment. The greater part of these sums was invested in bonds issued by the provincial governments to the Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums available to but not borrowed by the provinces are invested in bonds of Canada. The effects of these legal requirements were that $1,276 million of provincial bonds and $9 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1974-75 as compared with $1,099 million and $8 million respectively in 1973-74. The remaining balances of $34 million in 1973-74 and $44 million in 1974-75 were placed on deposit with the Receiver General.

Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provided for a compulsory contributory unemployment insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions were members of the Armed Forces and of the federal, provincial and local government services and persons earning over $7,800 per annum.

The Unemployment Insurance Act, 1971, which was assented to June 23, 1971, replaced the former Act. Under the new Act, those main exceptions noted above have been removed and all employment in Canada (with minor exceptions) is ensurable effective from January 2, 1972.

The new Act also authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

Receipts in 1974-75 with comparable amounts for 1973-74 shown in brackets totalled $2,520 million ($2,123 million) and included contributions of $2,519 million ($1,876 million) and investment income of $1 million ($2 million).

Disbursements in 1974-75 totalled $2,560 million of which $169 million were administrative costs. In 1973-74 disbursements were $2,160 million and administrative costs were $168 million.

Maximum weekly contributions were $2.38 and $2.59 respectively in 1974 and 1975 depending upon the contributor's income. For the same periods, maximum weekly benefits were $113.33 and $123.33 depending upon the level of average weekly contributions and the circumstances of the recipient.

In 1974-75, there was a repayment of advances in the amount of $63 million.

Other Annuity, Insurance and Pension Accounts

Table 4 summarizes the transactions of the superannuation accounts for the Public Service, Canadian Forces and the Royal Canadian Mounted Police, the government annuities account and a number of smaller insurance and pensions accounts. This table shows that the transactions of the three major superannuation accounts were the greater part of all transactions in this group. The receipts of all annuity, insurance and pension accounts rose by $499 million in 1974-75 to $2,219 million while their payments rose by $24 million to $449 million. As a result, their net receipts rose by 37% from $1,296 million in 1973-74 to $1,770 million in 1974-75.

TABLE 4

(in millions of dollars)

TRANSACTIONS OF OTHER ANNUITY, INSURANCE AND PENSION ACCOUNTS	1973–74 Receipts	1973–74 Payments	1973–74 Net Receips or Payments (−)	1974–75 Receipts	1974–75 Payments	1974–75 Net Receipts or Payments (−)
Superannuation accounts—						
Public Service	645.1	163.3	481.8	1,177.6	184.8	992.8
Canadian Forces	901.9	135.9	766.0	821.9	155.0	666.9
Royal Canadian Mounted Police	49.7	3.1	46.6	82.0	3.8	78.2
	1,596.7	*302.3*	*1,294.4*	*2,081.5*	*343.6*	*1,737.9*
Government annuities	55.8	74.5	−18.7	53.8	74.3	−20.5
Other	68.0	48.0	20.0	84.1	31.4	52.7
	1,720.5	424.8	1,295.7	2,219.4	449.3	1,770.1

Public Service Superannuation Account

The balance of $6,420 million in this account is $993 million higher than at March 31, 1974. Receipts of $1,178 million include employees contributions of $167 million, the government's contribution of $141 million, interest of $227 million, and $626 million to provide additional liabilities arising from salary increases of $412 million and $214 million to cover the deficit revealed by the quinquennial valuation made as at December 31, 1972. Contributions by the government and crown corporations are equal to the estimated current and prior service payments by individuals in 1973-74.

TABLE 5

(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31 1971	1972	1973	1974	1975
RECEIPTS—					
Contributions—					
Employees—					
Government	88.0	103.8	115.1	130.6	155.0
Crown corporations	7.4	7.9	10.3	10.0	12.1
Government	85.6	88.8	104.5	115.7	141.3
Crown corporations	6.6	7.1	8.5	9.5	10.9
Interest	147.7	163.7	184.2	202.9	227.0
Actuarial liability	161.8	244.2	160.5	170.7	625.8
Other	1.1	1.7	11.2	5.7	5.5
	498.2	617.2	594.3	645.1	1,177.6
DISBURSEMENTS—					
Annuities	−95.0	−106.2	−121.6	−139.4	−161.6
Withdrawals of contributions	−11.4	−10.4	−12.2	−16.7	−20.1
Other	−1.3	−2.0	−3.3	−7.2	−3.1
	−107.7	−118.6	−137.1	−163.3	−184.8
Excess of receipts over disbursements	390.5	498.6	457.2	481.8	992.8
Balance in fund brought forward	3,599.4	3,989.9	4,488.5	4,945.7	5,427.5
Balance at credit of fund	3,989.9	4,488.5	4,945.7	5,427.5	6,420.3

Canadian Forces Superannuation Account

The balance of $5,772 million reflects an increase of $667 million during the fiscal year.

Receipts of $822 million include $52 million in contributions by personnel, $91 million in contributions by the government, $218 million in interest and an actuarial liability adjustment of $461 million. Government contributions are made at the rate of $1\frac{4}{5}$ times the current and prior service contributions by personnel.

TABLE 6

(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31 1971	1972	1973	1974	1975
RECEIPTS—					
Contributions—					
Personnel	39.2	41.5	44.0	48.7	52.0
Government	70.4	73.8	79.0	87.1	91.4
Interest	135.6	147.5	163.0	189.9	217.7
Actuarial liability	107.5	228.9	213.5	576.1	460.7
Other	0.1	(1)	0.1	0.1	0.1
	352.8	491.7	499.6	901.9	821.9
DISBURSEMENTS—					
Pensions and retiring allowances	−81.3	−97.3	−114.6	−129.5	−146.5
Cash termination allowances and return of contributions	−7.2	−4.7	−5.3	−6.0	−7.9
Other	−0.1	−0.2	−0.5	−0.4	−0.6
	−88.6	−102.2	−120.4	−135.9	−155.0
Excess of receipts over disbursements	264.2	389.5	379.2	766.0	666.9
Balance in fund brought forward	3,306.4	3,570.6	3,960.1	4,339.3	5,105.3
Balance at credit of fund	3,570.6	3,960.1	4,339.3	5,105.3	5,772.2

(1) Less than $50,000.

Disbursements of $155 million include $147 million in pensions and retiring allowances and $9 million in cash termination allowances and return of contributions.

In 1973-74 receipts were $902 million and disbursements were $136 million.

Royal Canadian Mounted Police Superannuation Account

The balance of $394 million in this account is $78 million higher than the balance at March 31, 1974.

Receipts of $82 million during the year include contributions of $11 million by personnel, the government's contribution of $19 million, an actuarial liability adjustment of $38 million arising from salary increases, and interest of $14 million.

Disbursements of $4 million consist mainly of annuities and allowances.

In 1973-74 receipts were $50 million and disbursements were $3 million.

TABLE 7

(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1971	1972	1973	1974	1975
RECEIPTS—					
Contributions—					
Personnel	5.2	6.3	7.5	8.6	10.8
Government	9.1	11.1	13.2	15.1	18.7
Interest	6.9	8.3	9.5	11.6	14.3
Actuarial liability	14.2		17.5	14.4	38.2
	35.4	25.7	47.7	49.7	82.0
DISBURSEMENTS—					
Annuities and allowances	−1.2	−1.5	−1.9	−2.4	−3.0
Cash termination allowances and return of contributions	−0.3	−0.3	−0.4	−0.6	−0.8
Other				−0.1	
	−1.5	−1.8	−2.3	−3.1	−3.8
Excess of receipts over disbursements	33.9	23.9	45.4	46.6	78.2
Balance in fund brought forward	165.9	199.8	223.7	269.1	315.7
Balance at credit of fund	199.8	223.7	269.1	315.7	393.9

Government Annuities Account

Receipts of interest and premiums by the government annuities account were $49 million and $5 million respectively in 1974-75 as compared with corresponding figures of $50 million and $6 million in 1973-74. Its disbursements in 1973-74 of $75 million and in 1974-75 of $74 million were almost entirely matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

Other Insurance and Pension Accounts

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were $68 million in 1973-74 and $84 million in 1974-75 while their payments decreased from $48 million to $31 million in the same period.

Loans to and investments in Crown Corporations

In 1974-75, the total of loans and investments to crown corporations increased by $1,583 million, or 47%, over the previous year. Advances rose from $1,678 million in 1973-74 to $2,239 million in 1974-75. The principal borrower continued to be Central Mortgage and Housing Corporation which received $1,022 million, or 46% of the total. Six other crown corporations—Air Canada, Atomic Energy of Canada Limited, Canadian National Railways, Export Development Corporation, Farm Credit Corporation and the St. Lawrence Seaway Authority together received $951 million, or 42% of the total. Loans to and investments in all other crown corporations were only $265 million or 12% of all such loans and investments. This pattern of lending and investment in 1974-75 was very similar to that in 1973-74 when the same six corporations received 87% of all loans to and investments in crown corporations. The amounts lent to or invested in individual corporations are shown in Table 8.

Repayments of such loans and investments rose from $603 million in 1973-74 to $656 million in 1974-75.

Additional information on loans to and investments in the seven crown corporations which accounted for most of the borrowing by these bodies is given in Table 9.

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government of Canada and relends these sums to other borrowers engaged in a variety of housing activities.

The greater part of the Corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend companies to finance low-rental housing projects and loans for public housing projects. Its borrowing for the purposes is authorized by the National Housing Act, 1954, as amended. In 1974-75, the government lent the Corporation $496 million for these purposes, an increase of 30% as compared with the corresponding figures of $381 million in 1973-74. Since its repayments of such loans rose by 5% to $255 million from $242 million in the same period, net borrowing by the Corporation to finance direct lending, limited dividend and public housing increased by 73% in 1974-75 to $241 million.

The Corporation also borrowed in 1974-75 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. In 1974-75, its borrowing for these purposes was $526 million as compared with $303 million in 1973-74. After deducting repayments made by the Corporation, its net borrowing to finance such projects rose from $236 million in 1973-74 to $494 million in 1974-75.

TABLE 8

LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS

(in millions of dollars)

CORPORATION	1973–74			1974–75		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation	683.7	309.2	374.5	1,022.4	287.4	735.0
Atomic Energy of Canada Limited	81.4	19.8	61.6	122.0	34.7	87.3
Air Canada				145.0		145.0
Canadian National Railways	205.3	0.2	205.1	143.2	0.2	143.0
Export Development Corporation	209.1	67.7	141.4	213.9	120.8	93.1
The St. Lawrence Seaway Authority	31.2		31.2	22.9	9.9	13.0
Farm Credit Corporation	241.7	71.3	170.4	304.3	61.7	242.6
	1,452.4	*468.2*	*984.2*	*1,973.7*	*514.7*	*1,459.0*
Canadian Dairy Commission	80.0	95.9	−15.9	129.8	100.0	29.8
Canadian Film Development Corporation		0.7	−0.7	3.1	3.2	−0.1
Canadian Overseas Telecommunication Corporation	6.0	2.5	3.5		8.7	−8.7
Cape Breton Development Corporation	7.0	21.0	−14.0	11.0	8.5	2.5
Eldorado Nuclear Limited	5.9		5.9		1.7	−1.7
Freshwater Fish Marketing Corporation				10.6	6.9	3.7
National Capital Commission (excluding Greenbelt)	1.8		1.8	6.5		6.5
National Harbours Board	2.0		2.0	27.2		27.2
Northern Canada Power Commission	17.9	0.9	17.0	43.4	1.5	41.9
Northern Transportation Company Limited	29.0	3.0	26.0	13.5	4.0	9.5
Royal Canadian Mint	4.2		4.2	14.0		14.0
Uranium Canada Limited	8.6		8.6	0.1		0.1
Recovery likely to require Parliamentary appropriations:						
Canadian Broadcasting Corporation	55.9	9.4	46.5	0.3		0.3
National Capital Commission—Greenbelt	2.9		2.9		0.2	−0.2
Other Corporations	4.3	1.5	2.8	6.2	6.8	−0.6
	1,677.9	603.1	1,074.8	2,239.4	656.2	1,583.2

The total of outstanding loans to and investments in crown corporations at March 31, 1974 and March 31, 1975 is discussed in the Section "Asset and Liability Accounts".

There was therefore some change in the pattern of the Corporation's borrowing in 1974-75. In that year its net borrowing for direct lending, limited dividend and public housing was 33% of its total net borrowing as compared with 37% in 1973-74.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited borrows to finance nuclear power stations and electricity transmission lines. In 1974-75, it borrowed $55 million to finance the Glace Bay Heavy Water Plant rehabilitation, $42 million for Heavy Water inventory and $6 million to finance the Nelson River transmission line project. Its total borrowing of $122 million in 1974-75 was $41 million more than its borrowing of $81 million in 1973-74.

Air Canada

In 1974-75, Air Canada received $140 million in loans under the Canadian National Railways Financing and Guarantee Acts to finance its capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings. In addition, Air Canada obtains interim financing to cover its seasonal and other deficits. Such interim financing is repaid from seasonal profits but, since such advances and repayments are related to a calendar year, they are not necessarily equal in any fiscal year.

Canadian National Railways

Under the Refunding Act, 1955, the Canadian National Railways may borrow from the government to finance its refunding of maturing debt; and under the Financing and Guarantee Acts it may borrow from the government to finance capital expenditures.

Under the terms of Section 6 (1) of the CNR Capital Revision Act, 1952, as extended to the annual Financing and Guarantee Acts, the government may invest in the 4% preferred stock of the company. During 1974-75 the government invested $139 million in such stock.

The CNR also obtains interim financing to cover its operating deficits.

Export Development Corporation

The Export Development Corporation borrows from the Minister of Finance in terms of the Export Development Act. In 1974-75 its gross borrowing of $209 million was the same as its gross borrowing of 1973-74. After deducting repayments made by the Corporation, its net borrowing in 1974-75 was $93 million, or 35% less than its net borrowing of $142 million in 1973-74.

The St. Lawrence Seaway Authority

No loans to the St. Lawrence Seaway Authority were made in 1974-75. Deferred interest, net of payments made by the Authority, fell from $25 million in 1973-74 to $14 million in 1974-75.

TABLE 9

LOANS TO AND INVESTMENTS IN CERTAIN CROWN CORPORATIONS

(in millions of dollars)

	1973–74			1974–75		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation—						
Direct lending, limited dividend and public housing	381.0	241.8	139.2	496.0	254.8	241.2
Housing projects		9.3	−9.3	2.0	1.8	0.2
Federal-provincial projects	48.5	5.7	42.8	45.5	7.2	38.3
Urban renewal	5.5	1.6	3.9	6.0	1.9	4.1
University housing projects	23.0	2.7	20.3	7.5	2.6	4.9
Sewage treatment projects	149.2	47.9	101.3	76.4	15.0	61.4
Loan and mortgage purchase fund		0.2	−0.2		0.2	−0.2
Assistance to individuals	76.5		76.5	389.0	3.9	385.1
Total	683.7	309.2	374.5	1,022.4	287.4	735.0
Atomic Energy of Canada Limited—						
Loans to Nuclear power stations—						
Gentilly				20.0		20.0
Loans for Nelson River transmission line	18.0		18.0	6.0		6.0
Heavy Water inventory	8.0	12.1	−4.1	41.5	28.0	13.5
Glace Bay Heavy Water Plant	55.0		55.0	54.0		54.0
Other	0.4	7.7	−7.3	0.5	6.7	−6.2
Total	81.4	19.8	61.6	122.0	34.7	87.3
Air Canada—						
Loans under Financing and Guarantee Acts				140.0		140.0
Construction of maintenance hangar—Winnipeg				5.0		5.0
Total				145.0		145.0
Canadian National Railways—						
Temporary loans	5.3		5.3	4.2		4.2
Refunding Act, 1955	200.0		200.0			
Maintenance, repair and requisition of passenger equipment		0.3	−0.3		0.2	−0.2
Preferred stock				139.0		139.0
Total	205.3	0.3	205.0	143.2	0.2	143.0
Export Development Corporation—						
Capital stock				5.0		5.0
Loans under Section 29 of the Export Development Act	209.1	67.6	141.5	208.9	120.8	88.1
Total	209.1	67.6	141.5	213.9	120.8	93.1
The St. Lawrence Seaway Authority—						
Loans	6.2		6.2		1.3	−1.3
Deferred interest	25.0		25.0	22.9	8.6	14.3
Total	31.2		31.2	22.9	9.9	13.0
Farm Credit Corporation—						
Capital Stock	6.5		6.5	9.3		9.3
Loans	235.2	71.3	163.9	290.0	59.6	230.4
Farm machinery syndicates loans fund Advances				5.0	2.1	2.9
Total	241.7	71.3	170.4	304.3	61.7	242.6

Farm Credit Corporation

The Farm Credit Corporation borrows in order to make loans to farmers and extend credit to farm machinery syndicates. In 1974-75 it borrowed $304 million for these purposes an increase of $62 million from its corresponding borrowings in 1973-74. Its repayments decreased by $9 million over 1973-74.

Other Crown Corporations

Loans to and investments in other crown corporations were relatively small in 1974-75. Their total before repayment was $265 million, of which the major items were $130 million to the Canadian Dairy Commission, loans of $43 million to the Northern Canada Power Commission, loans of $14 million to the Northern Transportation Company Limited and $27 million to the National Harbours Board.

Repayments of loans by other crown corporations in 1974-75 were $142 million. The largest repayments were $100 million by the Canadian Dairy Commission and $11 million by the Freshwater Fish Marketing Corporation.

Other Domestic Loans and Investments

Sums advanced in the form of loans and investments to governments, individuals, businesses and other bodies in Canada are shown in Table 10. The total of such loans rose by 38% from $1,572 million in 1973-74 to $2,164 million in 1974-75.

Loans to Provinces

Loans to provinces decreased by $13 million to $257 million in 1974-75. The largest items were loans of $28 million to New Brunswick and $72 million to Quebec for loans for special areas assistance. Miscellaneous loans of $111 million were made to finance winter capital projects. In 1973-74, such loans amounted to $121 million. Repayments decreased in 1974-75 to $87 million.

Also included in these loans are net overpayments of $16 million made to various provinces arising out of payments under the Provincial Tax Agreement.

Loans to Territories

Loans to the Northwest and Yukon Territories increased from $25 million in 1973-74 to $50 million in 1974-75. These loans are used by the Territorial Governments to finance capital expenditures and provide mortgage loans for housing.

Veterans' Land Act Fund

The Veterans' Land Act fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing. During 1974-75 advances amounted to $68 million and repayments were $54 million, resulting in a balance of $559 million at March 31, 1975. In 1973-74 comparable amounts were advances of $65 million and repayments of $56 million bringing the balance to $544 million at March 31, 1974.

Partly offsetting these advances is the reserve for conditional benefits under the Act which consists of amounts

TABLE 10

OTHER DOMESTIC LOANS AND INVESTMENTS

(in millions of dollars)

	1973–74			1974–75		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to Provinces—						
Alberta	2.4	1.6	0.8	1.6	1.0	0.6
British Columbia		1.0	−1.0		1.1	−1.1
Manitoba	1.8	1.6	0.2	2.9	2.3	0.6
New Brunswick	18.5	9.8	8.7	27.7	13.8	13.9
Newfoundland	66.5	55.2	11.3	13.8	2.7	11.1
Nova Scotia	7.1	5.3	1.8	21.2	10.1	11.1
Prince Edward Island	1.9		1.9	4.3	0.1	4.2
Quebec	51.0	29.7	21.3	72.3	25.4	46.9
Ontario						
Saskatchewan	0.6	1.6	−1.0	3.3	3.0	0.3
Miscellaneous—Finance	121.1	13.5	107.6	94.7	27.2	67.5
Finance—Provincial tax collection agreement				15.8		15.8
	270.9	*119.3*	*151.6*	*257.6*	*86.7*	*170.9*
Loans to Territories—						
Northwest Territories	19.2	3.1	16.1	36.7	4.2	32.5
Yukon Territory	5.8	2.0	3.8	13.4	1.8	11.6
	25.0	*5.1*	*19.9*	*50.1*	*6.0*	*44.1*
Veterans' Land Act Fund	64.4	56.3	8.1	68.4	53.6	14.8
Less: Reserve for conditional benefits	3.6	4.5	−0.9	3.7	4.4	−0.7
	68.0	*60.8*	*7.2*	*72.1*	*58.0*	*14.1*
Municipal Development and Loan Board Advances		9.8	−9.8		11.3	−11.3
Departmental Working Capital Advances—						
Airport capital loans	164.7	16.2	148.5	182.1	150.4	31.7
Other	869.7	778.4	91.3	1,422.9	1,312.0	110.9
	1,034.4	*794.6*	*239.8*	*1,605.0*	*1,462.4*	*142.6*
Miscellaneous—						
Construction of multi-purpose exhibition buildings	2.1		2.1	17.4		17.4
City of Montreal—Notes *re* Expo		2.4	−2.4		2.5	−2.5
Hydro-Quebec Research Institute	1.6		1.6	3.1	0.3	2.8
Investment in shares of Panarctic Oils Limited	11.2		11.2	12.8		12.8
Loans to manufacturers of automotive products in Canada	1.2	5.3	−4.1	0.2	5.5	−5.3
Loans for purchase of shares—capital stock—de Haviland aircraft of Canada Ltd.				23.4		23.4
Crown Assets Disposal Corporation	13.3	16.3	−3.0	13.2	13.2	
Canada Development Corporation	75.0		75.0	50.0		50.0
Other	69.3	33.3	36.0	59.0	25.4	33.6
	173.7	*57.3*	*116.4*	*179.1*	*46.9*	*132.2*
	1,572.0	1,046.9	525.1	2,163.9	1,671.3	492.6

Other domestic loans and investments outstanding at March 31, 1974 and March 31, 1975 are discussed in the Section "Asset and Liability Accounts".

charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover $\frac{1}{10}$ of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year $4 million was charged to the reserve account and additional reserves of $5 million were credited thereto, resulting in a balance of $32 million in the reserve account at March 31, 1975. During 1973-74 charges were $4 million and credits were $5 million resulting in a balance of $31 million at March 31, 1974.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital work programs. These advances are now being repaid. Repayments in 1974-75 were $11 million.

Departmental Working Capital Advances

In 1974-75 total advances were $1,605 million and total repayments were $1,462 million.

The largest items were loans of $182 million to finance the construction of international airports to serve Montreal and Toronto, $238 million for the Airports Revolving Fund, $298 million advanced to the Agricultural Commodities Stabilization Board, $262 million in advances to provide for the new olympic coins, and $147 million in advances to the Supply Revolving Fund.

Repayment of such loans amounted to $1,009 million.

Miscellaneous Loans and Investments

Other loans and investments during the year included $50 million to Canada Development Corporation and $13 million to Crown Assets Disposal Corporation.

External Loans and Investments

External loans and investments consist of loans to national governments, subscriptions to the capital of international organizations (other than subscriptions treated as part of the foreign exchange reserves of Canada) and loans and advances to international bodies. In 1974-75 the total of such loans and investments was $372 million as compared with $308 million in 1973-74.

The greater part of all sums advanced abroad consists of special loan assistance to developing countries. In 1974-75, such loan assistance amounted to $230 million, an increase of $47 million over the 1973-74 total of $183 million. In 1974-75 India received $55 million. In 1973-74 India received $57 million of the total.

Subscriptions to the capital of the International Development Association were $61 million in 1973-74 and $76 million in 1974-75. Other sums lent to or invested in international

TABLE 11

EXTERNAL LOANS AND INVESTMENTS

(in millions of dollars)

	1973–74			1974–75		
LOANS TO NATIONAL GOVERNMENTS	Advances	Repayments	Net	Advances	Repayments	Net
Loans to United Kingdom—						
The United Kingdom Financial Agreement Act		21.7	−21.7		22.1	−22.1
Loans under the Export Credits Insurance Act, Part II —						
Belgium		2.3	−2.3		2.3	−2.3
France		8.4	−8.4		8.4	−8.4
Netherlands		4.6	−4.6		4.6	−4.6
Special loan assistance —Developing countries	183.2		183.2	230.4	0.4	230.0
—International development associations	43.6		43.6	43.7		43.7
Miscellaneous	0.1		0.1		0.2	−0.2
	226.9	*37.0*	*189.9*	*274.1*	*38.0*	*236.1*
Subscription to capital of international organizations —						
International Development Association	61.2		61.2	75.8		75.8
Other	20.5		20.5	22.6	0.5	22.1
	81.7		*81.7*	*98.4*	*0.5*	*97.9*
Working capital advances and loans to international organizations		0.2	−0.2	0.1	0.2	−0.1
	308.6	37.2	271.4	372.6	38.7	333.9

External loans and investments outstanding at March 31, 1974 and March 31, 1975 are discussed in the Section "Asset and Liability Accounts".

organizations increased by $2 million to $23 million in 1974-75.

The remaining transactions with governments abroad were repayments of $22 million by the United Kingdom in terms of the United Kingdom Financial Agreement Act and of $15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

Foreign Exchange Reserve Transactions

Foreign exchange reserve transactions, shown in Table 12, consist of advances to the Exchange Fund to enable it to acquire gold or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (S.D.R.s) and the issue and redemption of non-interest-bearing notes. All these transactions are undertaken in order either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Receiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar items and not transactions which involve conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.(1)

In 1974-75, advances to the Exchange Fund were $3,990 million, repayments were $4,663 million, leaving a net decrease in advances of $673 million during the year. Transactions with the International Monetary Fund included a revaluation adjustment of $44 million to the Fund due to a depreciation of the Canadian dollar; capital subscriptions are set in S.D.R. units of account so that, when the Canadian dollar is depreciated, additional Canadian dollars must be supplied to the Fund and when the Canadian dollar is appreciated the converse applies. Transactions in non-interest-bearing notes resulted in a net decrease of $74 million. These transactions were due mainly to other countries' dealings in Canadian dollars with the Fund.

There was no allocation of Special Drawing Rights by the International Monetary Fund to Canada during the fiscal year leaving the recorded value of S.D.R.s in the government's books at $370 million at March 31, 1975. These S.D.R.s were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1974-75. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to decrease advances of the Government of Canada by $643 million in 1974-75 as compared with a net decrease of $207 million in 1973-74.

Other Non-Budgetary Transactions

The major accounts in which other non-budgetary transactions are recorded are those for provincial tax collection agreements, outstanding cheques, accounts payable, interest accrued, interest due and outstanding, and deferred charges on superannuation accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During the fiscal year 1974-75, the Government

(1)The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

TABLE 12

FOREIGN EXCHANGE RESERVE TRANSACTIONS

(in millions of dollars)

	1973–74			1974–75		
	Advances	Receipts and Repayments	Net Advances	Advances	Receipts and Repayments	Net Advances
Exchange Fund Account—						
Advances	3,543.0	3,718.0	−175.0	3,990.0	4,663.0	−673.0
	3,543.0	*3,718.0*	*−175.0*	*3,990.0*	*4,663.0*	*−673.0*
International Monetary Fund—						
Revaluation of capital subscriptions	104.9		104.9		44.2	−44.2
Non-interest-bearing notes	42.0	179.0	−137.0	74.0		74.0
	146.9	*179.0*	*−32.1*	*74.0*	*44.2*	*29.8*
	3,689.9	3,897.0	−207.1	4,064.0	4,707.2	−643.2

The balances outstanding in the accounts shown in this table at March 31, 1974 and March 31, 1975 are discussed in the Section "Asset and Liability Accounts".

of Canada collected $3,420 million of provincial income taxes on behalf of provincial governments of which $2,869 million were personal income tax and $551 million were corporation income tax. In the same period, payments to the provinces of $3,616 million were $196 million more than receipts of which $16 million are reflected as net overpayments made to various provinces and were reclassified as such in Loans to provinces. These receipts and payments were substantially higher than in 1973-74 when $2,752 million of income taxes were collected on behalf of provincial governments and $2,796 million were paid to them.

Outstanding cheques are cheques issued on or before March 31 of each fiscal year and still outstanding at that date. Transactions in 1974-75, resulted in a decrease of $45 million bringing the balance outstanding at the end of the year to $1,237 million.

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous fiscal year ended on March 31. In April 1975 these amounted to $1,049 million compared with $1,178 million in April 1974.

Interest accrued but not paid at March 31, 1975 amounted to $759 million, a net increase of $167 million over the balance at March 31, 1974. Interest due and outstanding was $1,407 million at March 31, 1975, a net increase of $278 million.

Actuarial deficiencies in the superannuation accounts revealed by quinquennial valuations and the cost of benefits as a result of salary increases are set up as deferred charges and amortized to budgetary expenditure over a period of five years. In 1974-75, a total of $1,125 million was added to deferred charges and $607 million was amortized to budgetary expenditure.

The remaining non-budgetary transactions include those recorded in account for cash other than in Receiver General accounts, accounts for securities held in trust, deferred charge accounts not described above, deposit and trust accounts, deferred credit accounts and certain other accounts. The receipts of and payments from these accounts are shown in Table 13.

TABLE 13

OTHER NON-BUDGETARY TRANSACTIONS[1]

(in millions of dollars)

	1973–74			1974–75		
	Receipts	Payments	Net	Receipts	Payments	Net
ASSETS						
Cash other than in Receiver General Accounts	329.0	1,158.5	−829.5	1,158.4	1,027.5	130.9
Other current assets	79.3	104.3	−25.0	104.3	308.1	−203.8
Securities held in trust special accounts	62.4	79.0	−16.6	118.2	114.9	3.3
Deferred charges	529.9	836.4	−306.5	686.7	1,247.2	−560.5
Other	14.5	0.1	14.4	1.2	1.5	−0.3
	1,015.1	2,178.3	−1,163.2	2,068.8	2,699.2	−630.4
LIABILITIES						
Current liabilities—						
Outstanding cheques	1,282.4	751.2	531.2	1,237.4	1,282.4	−45.0
Accounts payable	1,177.5	745.9	431.6	1,049.2	1,177.5	−128.3
Non-interest-bearing notes payable	69.9		69.9	44.2		44.2
Interest due and outstanding	1,129.0	842.3	286.7	1,407.3	1,129.0	278.3
Interest accrued	592.0	584.6	7.4	759.0	592.0	167.0
Accrued salaries and deductions	54.4	42.0	12.4	73.6	54.4	19.2
Outstanding money orders/warrants	100.6	88.6	12.0	145.8	100.6	45.2
Oil export tax	67.5		67.5		67.5	−67.5
Other	14.5	13.9	0.6	21.2	18.6	2.6
	4,487.8	*3,068.5*	*1,419.3*	*4,737.7*	*4,422.0*	*315.7*
Deposit and trust accounts—						
Contractors holdbacks	30.1	29.0	1.1	38.6	27.6	11.0
Instalment purchase of bonds	73.7	71.2	2.5	77.4	68.4	9.0
Contra for securities held in trust	79.0	62.4	16.6	114.9	118.2	−3.3
Departmental accounts	24.2	14.8	9.4	26.1	16.3	9.8
Provincial tax collection agreements account	2,752.0	2,796.0	−44.0	3,420.2	3,600.7	[2]−180.5
Other	546.6	566.9	−20.3	759.7	704.6	55.1
	3,505.6	*3,540.3*	*−34.7*	*4,436.9*	*4,535.8*	*−98.9*
Undisbursed balances of appropriations to special accounts	230.9	246.2	−15.3	211.9	244.9	−33.0
Provision for compound interest and bonus on Canada Savings Bonds	32.9		32.9	18.5		18.5
Deferred credits	48.1	16.6	31.5	33.9	11.1	22.8
Other transactions	3.8		3.8	6.1		6.1
	8,309.1	6,871.6	1,437.5	9,445.0	9,213.8	231.2
	9,324.2	9,049.9	274.3	11,513.8	11,913.0	−399.2

[1]The balances outstanding at March 31, 1974 and March 31, 1975 in the accounts shown in the table are discussed in the Section "Assets and Liability Accounts".
[2]Excludes net overpayments of $16 million made to various provinces arising out of payments under the Provincial Tax Agreement and resulting in a debit balance in the account. This debit balance has been reclassified as overpayments under Loans to Provinces.

SECTION 7

1974-75
PUBLIC ACCOUNTS

Financing Operations of the Government, and the Public Debt

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FINANCING OPERATIONS OF THE GOVERNMENT

In 1974-75, the Government of Canada issued $25,393 million of new bonds and treasury bills and retired $21,478 million of securities. In addition, it purchased a net amount of $13 million of Canada savings bonds for the employees purchase plan. These operations provided a net amount of $3,902 million to finance the other operations of the government and to increase its cash balances, as compared with a net amount of $129 million in 1973-74.

As is shown in Table 1, there were net sales of $672 million in marketable bonds, $725 million in treasury bills, and $9 million in other non-marketable bonds.

With respect to Canada savings bonds there were issues of $6,174 million and retirements of $3,665 million resulting in an increase of $2,509 million.

Marketable bonds

As is shown in Table 2, five times during the fiscal year the government issued bonds payable in Canadian dollars. On four of these occasions, the proceeds were used either in whole or in part to redeem maturing debt. The table also shows that there was a definite increase in interest rates on the new issues with the exception of the December 2, 1974 issues.

For bonds payable in currencies other than Canadian dollars, all operations during the fiscal year were retirements.

Treasury bills

As is shown in Table 3, total treasury bills issued during the fiscal year were $16,910 million and total redemptions were $16,185 million resulting in a net amount of $725 million in new borrowing.

Three-month bills which are issued weekly had a net increase of $330 million and six-month bills which are also issued weekly had a net increase of $195 million. The weekly issue of three-month bills was $225 million. The weekly issue of six-month bills rose from $65 million to $70 million on october 11, fell to $60 million on december 6, rose to $65 million on January 3, and fell to $60 million on March 27.

Other bills, which are issued periodically, are usually for periods of one year or less. At March 31, 1974 there were three of these bills outstanding, a 364-day bill for $125 million which was due on May 10, a 364-day bill for $150 million which was due on November 22, and a 364-day bill for $150 million which was due on February 7, 1975. These were redeemed by proceeds from new issues. During 1974-75 there were four new issues: a 364-day bill for $175 million issued on May 10 and due on May 9, 1975, a 364-day bill for $150 million issued on August 9 and due on August 8, 1975, a 364-day bill for $150 million issued on November 22 and due on November 21, 1975 and a 364-day bill for $150 million issued on February 7, and due on February 6, 1976.

Interest rates on three-month bills fell from 7.05% on January 3, 1975 to 6.26% on February 28, 1975, on six-month bills from 8.89% on October 4, 1974, to 6.21% on March 7, 1975 and on other bills from 8.40% on May 10, 1974 to 6.32% on February 7, 1975.

Non-marketable bonds

The issues in non-marketable bonds were $6,174 million for Canada savings bonds, $9 million for other non-marketable bonds and retirements of $3,665 million for Canada savings bonds, resulting in a net receipt of new money of $2,518 million.

Canada savings bonds which are non-callable but redeemable on demand at any time with accrued interest had a net increase of $2,509 million during the year bringing the balance outstanding at March 31, 1975 to $12,915 million. Gross sales of series 29 were $6,154 million and additional sales of series 28 were $21 million. Redemptions prior to maturity of series 14 to 29 totalled $3,665 million. In 1973-74 sales were $1,141 million and redemptions were $1,724 million resulting in a net decrease of $583 million.

Canada pension plan bonds purchased by the federal government during the year were $9 million. There were no redemptions.

TABLE 1

TRANSACTIONS IN BONDS AND TREASURY BILLS
(other than bonds redeemed by holders after maturity)

(in millions of dollars)

	1973–74			1974–75		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds —						
Payable in Canadian dollars	2,200.0	2,031.2	168.8	2,300.0	1,578.0	722.0
Payable in other currencies		75.5	−75.5		50.4	−50.4
	2,200.0	*2,106.7*	*93.3*	*2,300.0*	*1,628.4*	*671.6*
Treasury bills	14,775.0	14,160.0	615.0	16,910.0	16,185.0	725.0
Canada savings bonds	1,140.7	1,723.9	−583.2	6,174.4	3,665.2	2,509.2
Other non-marketable bonds	7.9		7.9	9.0		9.0
	18,123.6	17,990.6	133.0	25,393.4	21,478.4	3,914.8
Securities investment account			−4.1			−13.0
Net sums raised by sales to the public			128.9			3,901.8

TABLE 2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1974–1975

(in millions of dollars)

Date of Operation	New loans issued				Loans retired				Net issue or retirement (−)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—									
1974									
April 1	F72	6¼	1972–77	225.0	AT14	5½	1962–80	4.6[1]	
	F80	7	1974–79	325.0	CT26	5½	1966–80	0.3[1]	
					F3	5½	1966–80	2.1[1]	
					F38	7¼	1969–74	55.2[3]	
					F62	5	1971–74	350.0[3]	
				550.0				*412.2*	*137.8*
June 17	F82	9¼	1974–76	100.0	F28	7	1968–74	250.0[3]	
	F83	9¼	1974–77	350.0	F60	6	1970–74	200.0[3]	
	F85	9½	1974–94	150.0					
				600.0				*450.0*	*150.0*
August 15	F83	9¼	1974–77	250.0					
				250.0					*250.0*
October 1	F82	9¼	1974–76	50.0	F46	8	1969–74	189.6[3]	
	F86	9¼	1974–78	325.0					
				375.0				*189.6*	*185.4*
December 2	F88	7½	1974–78	525.0	F14	5½	1967–74	400.0[3]	
					F70	4¼	1971–74	125.0[3]	
				525.0				*525.0*	
1975									
March 1					F85	9½	1974–85	1.2[1]	
								1.2	*−1.2*
				2,300.0				1,578.0	722.0
Payable in other currencies—									
1974									
April 15					U.S.	5		0.8[2]	
September 5					U.S.	2¾		48.7[3]	
October 15					U.S.	5		0.9[2]	
								50.4	*—50.4*
				2,300.0				1,628.4	671.6

[1] Purchased and cancelled. [2] Redeemed. [3] Matured.

TABLE 3

TREASURY BILL ISSUES AND REDEMPTIONS, 1974–75

(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1974	955	240		1,195	915	220		1,135	60
May	1,200	300	175	1,675	1,150	275	125	1,550	125
June	960	240		1,200	920	220		1,140	60
July	995	260		1,255	955	240		1,195	60
August	1,250	325	150	1,725	1,200	300		1,500	225
September	1,000	260		1,260	960	240		1,200	60
October	1,020	275		1,295	995	240		1,235	60
November	1,275	350	150	1,775	1,250	300	150	1,700	75
December	1,000	240		1,240	1,000	240		1,240	
January, 1975	1,275	325		1,600	1,275	325		1,600	
February	1,020	260	150	1,430	1,020	260	150	1,430	
March	1,020	240		1,260	1,000	260		1,260	
	12,970	3,315	625	16,910	12,640	3,120	425	16,185	725

TABLE 4

ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS

(in millions of dollars)

	1973–74			1974–75		
	Issues	Retirements	Net change	Issues	Retirements	Net Change
Canada savings bonds—						
Series 14 to 27		998.5	−998.5		3,037.0	−3,037.0
Series 28	53.6	658.5	−604.5	20.7	502.7	−482.0
Series 29	1,087.1	66.9	1,020.2	6,153.7	125.5	6,028.2
	1,140.7	*1,723.9*	*−583.2*	*6,174.4*	*3,665.2*	*2,509.2*
Canada Pension Plan bonds	7.9		7.9	9.0		9.0
	1,148.6	1,723.9	−575.3	6,183.4	3,665.2	2,518.2

The Public Debt

The public debt of Canada consists of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1975 the government's liabilities as recorded on the statement of assets and liabilities totalled $62,696 million and net recorded assets totalled $43,421 million resulting in a net debt of $19,275 million.

The following table shows the gross public debt, the unmatured debt, net recorded assets and the net debt at March 31 for each of the fiscal years 1970-71 to 1974-75 inclusive.

Gross debt

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was $62,696 million at March 31, 1975 compared with $55,557 million at March 31, 1974, $7,139 million higher. There were net increases of $3,915 million in unmatured debt, $3,067 million in annuity, insurance and pension account balances and $157 million in other liability accounts. Unmatured debt in the amount of $33,086 million was 53% and annuity insurance and pension accounts in the amount of $22,329 million were 36% of total liabilities. At March 31, 1974 unmatured debt was $29,171 million or 53% and annuity, insurance and pension accounts were $19,262 million or 35% of total liabilities.

Net recorded assets

At March 31, 1975 the government's net recorded assets totalled $43,421 million, $5,993 million higher than they were at March 31, 1974. The main changes were increases of $1,583 million in loans to crown corporations, $2,481 million in current assets, $1,285 million in the Canada Pension Plan investment fund, $1,380 million in other loans and investments and decreases of $673 million in Exchange Fund account and $63 million in advances to the Unemployment Insurance account.

Loans to, and investments in, crown corporations totalled $15,455 million or 36%, advances to the Exchange Fund account were $4,793 million or 11% and the Canada Pension Plan investment fund was $7,982 million or 18% of the total. At March 31, 1974 loans to crown corporations at $13,872 million were 25%, advances to the Exchange Fund account at $5,466 million were 10% and the Canada Pension Plan investment fund at $6,697 million was 12% of the total.

Net debt

The net debt of Canada is represented by the excess of gross liabilities over net recorded assets and is the overall budgetary deficit since Confederation.

TABLE 5

STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA

(in millions of dollars)

AS AT MARCH 31	Gross public debt			*Less:* net recorded assets	Net debt	Increase in net debt during fiscal year
	Unmatured debt	Other liabilities	Total			
1971	25,201.2	17,774.6	42,975.8	25,653.4	17,322.4	379.1
1972	27,258.5	20,428.2	47,686.7	29,750.0	17,936.7	614.3
1973	29,038.5	22,677.1	51,715.6	34,259.8	17,455.8	−480.9
1974	29,171.4	26,385.6	55,557.0	37,428.6	18,128.4	672.6
1975	33,086.2	29,609.8	62,696.0	43,421.4	19,274.5	1,146.1

Chart 7-A

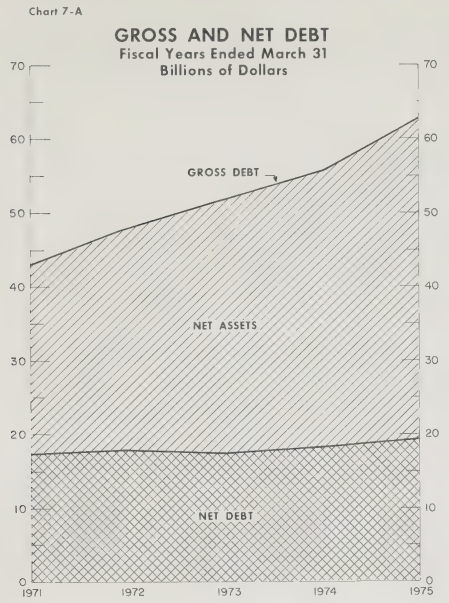


Chart 7-B

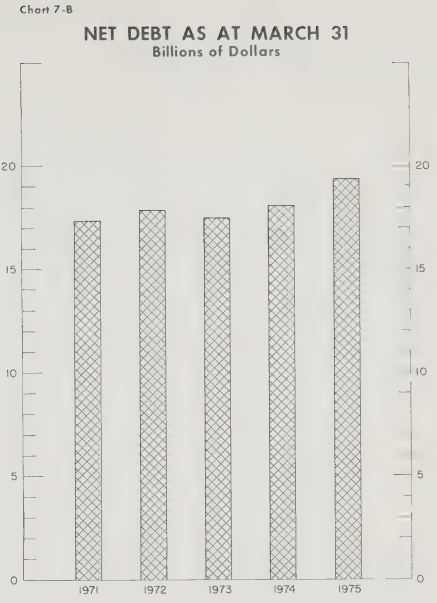


Chart 7-C

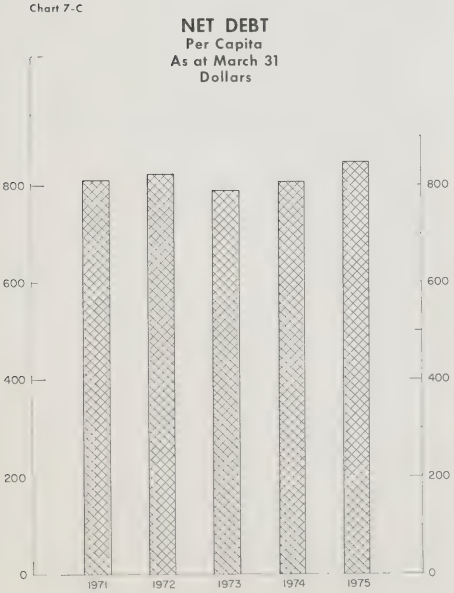


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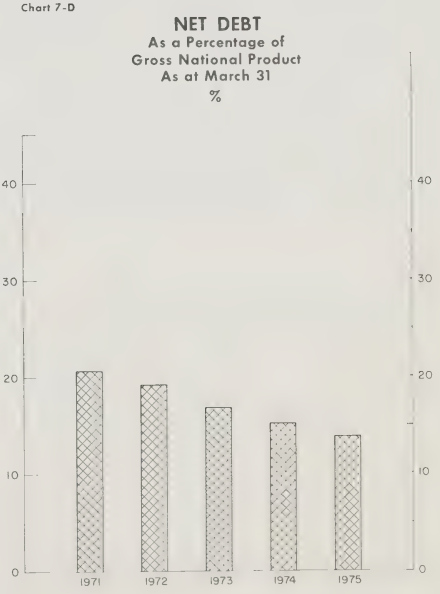
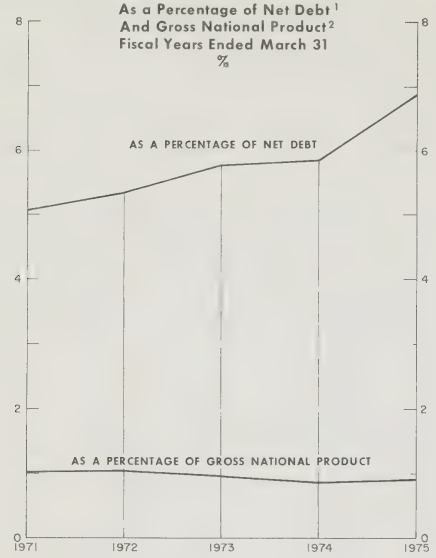
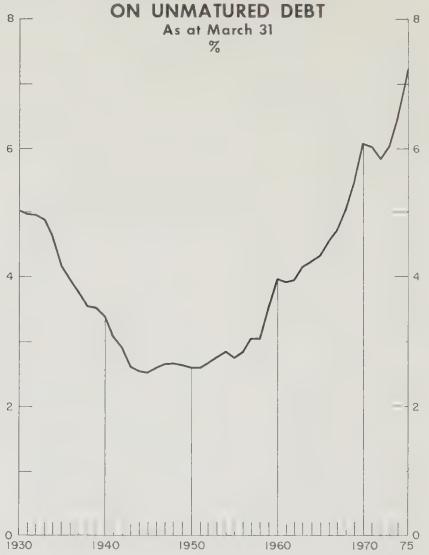


Chart 7-E



1. At March 31.
2. For calendar year within fiscal year.

Chart 7-F



As gross liabilities increased by $7,138 million during 1974-75 and net recorded assets increased by $5,993 million, net debt increased by $1,146 million. The net debt at March 31, 1975 was $19,274 million compared with $18,128 million at March 31, 1974. The increase was the result of the budgetary deficit of $1,146 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was $810.40 at March 31, 1971 compared with $847.72 at March 31, 1975. Expressed as a percentage of gross national product, the net debt which was 20.5% at March 31, 1971 was 13.7% at March 31, 1975.

TABLE 6

NET DEBT PER CAPITA AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

AS AT MARCH 31	Net debt per capita	Net debt as a percentage of gross national product
	$	%
1971	810.40	20.5
1972	821.60	19.2
1973	790.03	16.8
1974	807.65	15.1
1975	847.72	13.7

Interest rates

The average interest rate on the government's unmatured debt was 7.24% at March 31, 1975. At March 31, 1974 it was 6.47%.

The following table sets out the unmatured debt at March 31, for each of the fiscal years 1970-71 to 1974-75 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada savings bonds) and treasury bills.

The average rate on marketable bonds was 6.27% at March 31, 1975 compared with 5.92% at March 31, 1974 and for treasury bills it was 6.78% compared with 6.30%.

Interest rates on new issues of marketable bonds varied from a high of 9.50% to a low of 6.50% during the year.

The yield on three-month treasury bills at tender on March 27, 1975 was 6.33% compared with 6.51% on March 28, 1974. From a high of 7.05% on April 4, 1975 it fell to a low of 6.26% on February 28, 1975.

The yield on six-month bills at tender on March 27, 1975 was 6.44% compared with 6.55% on March 28, 1974. From a high of 8.89% on October 4, 1974 it fell to a low of 6.21% on March 7, 1975.

The yield on other treasury bills was 6.32% on a 364-day bill on February 7, 1975 compared with 6.14% on February 8, 1974. From a high of 9.01% on a 364-day bill at tender on August 9, 1974, it fell to a low of 6.32% on a 364-day bill at tender on February 7, 1975.

TABLE 7

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1971 TO 1975 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Non-marketable bonds						Treasury bills		Total unmatured debt	
			Canada savings bonds		Unemployment Insurance Commission		Canada pension fund					
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1971	13,325.7	5.68	7,804.6	7.34	315.0	6.98	20.8	6.94	3,735.0	4.44	25,201.1	6.03
1972	13,689.1	5.64	9,712.1	6.99			27.3	6.97	3,830.0	3.54	27,258.5	5.83
1973	13,724.8	5.76	10,989.2	7.17			34.5	7.05	4,290.0	4.07	29,038.5	6.05
1974	13,818.0	5.92	10,406.0	7.26			42.4	7.14	4,905.0	6.30	29,171.4	6.47
1975	14,489.5	6.27	12,915.2	8.51			51.5	7.39	5,630.0	6.78	33,086.2	7.24

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

The following table shows the average high and low yields together with the average yield on the latest issues for the fiscal years 1970-1971 to 1974-1975 inclusive:

TABLE 8

TREASURY BILLS AVERAGE YIELDS AT TENDER

FISCAL YEAR ENDED MARCH 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1971	7.02	2.99	3.02
1972	4.06	2.96	3.57
1973	4.46	3.42	4.46
1974	6.53	4.48	6.51
1975	7.05	6.26	6.33
Six-month bills—			
1971	6.82	3.08	3.08
1972	4.27	3.13	3.86
1973	4.79	3.72	4.79
1974	6.97	4.81	6.55
1975	8.89	6.21	6.44
Other bills—			
1971	6.80	4.77	4.98
1972	4.39	3.60	4.39
1973	4.77	4.36	4.77
1974	6.52	5.98	6.14
1975	9.01	6.32	6.32

Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, bank advances to the Canadian Wheat Board, advances under the Export Development Act, loans made by chartered banks and credit unions under the Canada Student Loans Act and bank loans under the Farm Improvement Loans Act.

As the following table shows, these contingent liabilities increased by $1,773 million during the year. Loans in respect of the National Housing Act, 1954 were $11,915 million at December 31, 1974 compared with $11,089 million at December 31, 1973 and bank loans to the Canadian Wheat Board were $1,056 million at March 31, 1975 compared with $443 million at March 31, 1974.

TABLE 9

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES[4]

(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (−)
	1974	1975	
Canadian National Railways securities guaranteed as to principal and interest	603.4	596.2[5]	−7.2
Insured loans made by approved lenders under the National Housing Act, 1954[1][2]	11,089.0	11,915.0	826.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extensions and improvements[1]	24.0	24.7	0.7
Liability for insurance and guarantees under the Export Development Act	646.5	866.4	219.9
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act	296.4	311.6	15.2
Loans made by chartered banks and credit unions under the Canada Student Loans Act[3]	612.3	688.7	76.4
Loans made by chartered banks to the Canadian Wheat Board[1]	443.4	1,056.0	612.6
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act	9.0	18.4	9.4
Loans made by lenders under the Cape Breton Development Act	27.0	25.5	−1.5
Loans made by lenders under the General Adjustment Assistance Program	56.8	73.9	17.1
Loans made by chartered banks and credit unions under the Small Business Loans Act	28.6	31.8	3.2
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	3.8	4.9	1.1
Licensing agreement provisions in the sale of aircraft	17.0	17.6	0.6
	13,857.2	15,630.7	1,773.5

[1] As at December 31, 1974.
[2] As reported by approved lenders as at December 31, 1974.
[3] Includes contingent liability in respect of alternative payments to non-participating provinces.
[4] For more information see Section 9, Table 18.
[5] Balances valuated as at January 1st, 1975.

SECTION 8

1974-75
PUBLIC ACCOUNTS

The Cash Position

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THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayment by crown corporations, and other government agencies and funds, national, provincial and municipal governments, international organizations and other borrowers.

On the liability side, they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

During 1974-75 total cash receipts arising from all government transactions totalled $68,973 million and total cash disbursements were $66,578 million, bringing the total balances in Receiver General bank accounts to $3,205 million at March 31, 1975. Of this balance $3,186 million was on deposit in Canada and $19 million in foreign countries.

Non-budgetary disbursements and charges (excluding unmatured debt transactions) totalled $28,858 million in 1974-75 and included $7,656 million for social security accounts, $449 million for other annuity, insurance and pension accounts, $4,064 million for foreign exchange reserves, $4,776 million for loans and investments, $3,616 million under provincial tax collection agreements and $8,312 million for sundry other accounts.

Non-budgetary receipts and credits (excluding unmatured debt transactions) totalled $28,497 million of which $7,691 million was for social security accounts, $2,219 million for other annuity, insurance and pension accounts, $4,707 million for foreign exchange reserves, $2,366 million for loans and investments, $3,420 million for the provincial tax collection agreements account and $8,094 million for sundry other accounts.

Details of these non-budgetary transactions are given in Section 6 of this volume.

As is shown in Table 1, operations in unmatured debt furnished a net amount of $3,902 million of which $1,510 million was used for cash requirements. The remainder, $2,392 million, increased the government's available cash to $3,205 million at March 31, 1975.

TABLE 1

CHANGE IN CASH POSITION
(in millions of dollars)

	1973–74			1974–75		
	Receipts	Disbursements	Net	Receipts	Disbursements	Net
Budgetary transactions	19,950	20,622	−672	25,623	26,769	−1,146
Non-budgetary transactions	22,683	23,329	−646	28,497	28,858	−361
Total transactions	42,633	43,951	−1,318	54,120	55,627	−1,507
Deduct: non-cash transactions	8,785	8,785		10,540	10,540	
Cash transactions	33,848	35,166	−1,318	43,580	45,087	−1,507
Unmatured debt transactions—						
Marketable bonds	2,200	2,107	93	2,300	1,628	672
Canada savings bonds	1,141	1,724	−583	6,174	3,665	2,509
Treasury bills	14,775	14,160	615	16,910	16,185	725
Other non-marketable bonds	8		8	9		9
Securities investment account		4	−4		13	−13
	18,124	17,995	129	25,393	21,491	3,902
Receiver General bank transactions	51,972	53,161	−1,189	68,973	66,578	2,395
Receiver General bank balances at April 1			1,999			810
Receiver General bank balances at March 31			810			3,205

Table 2 shows the Government of Canada Canadian cash monthly balances for the latest five fiscal years and Table 3 shows the foreign cash balances (converted to Canadian dollar value) for the same period.

During 1974-75 Canadian cash balances rose from a low of $637 million at May 31, 1974 to a high of $5,088 million at November 30, 1974.

Foreign balances rose from a low of $8 million at July 31, 1974 to a high of $19 million at March 31, 1975.

The implication of the level of government cash balances at any given time can be misinterpreted because of their wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are issued at the end of a month and are not redeemed until the

first few days of the following month whereas the largest percentage of receipts are not received until later, cash balances may drop in the early days of each month by as much as $125 to $300 million.

TABLE 2

GOVERNMENT OF CANADA
CANADIAN CASH BALANCES

AT END OF MONTH	Fiscal year ended March 31				
	1971	1972	1973	1974	1975
April	527.0	1,217.0	1,477.5	2,116.2	646.5
May	540.0	1,476.3	1,288.5	2,469.4	636.6
June	311.8	1,373.2	857.9	2,252.2	732.3
July	345.9	1,378.7	1,075.6	2,186.0	916.7
August	433.8	1,242.5	816.8	2,079.8	1,151.8
September	296.0	1,021.0	626.2	1,851.7	911.1
October	262.3	927.8	628.2	1,696.3	1,200.1
November	1,345.5	2,825.8	2,251.4	1,969.2	5,087.7
December	1,446.6	2,286.5	2,403.5	2,364.5	4,739.9
January	1,629.9	2,506.0	2,625.1	1,982.5	4,640.1
February	1,723.3	2,279.4	2,463.6	1,604.9	3,822.3
March	1,255.8	1,582.4	1,983.5	801.2	3,185.4

TABLE 3

GOVERNMENT OF CANADA
FOREIGN CASH BALANCES
(converted to Canadian Dollar Value)

AT END OF MONTH	Fiscal year ended March 31				
	1971	1972	1973	1974	1975
April	25.6	6.1	14.5	18.1	10.6
May	32.7	9.3	18.7	12.6	15.1
June	33.3	8.9	19.3	15.0	9.3
July	30.6	1.5	30.7	13.9	7.9
August	27.6	19.3	18.9	15.9	11.3
September	23.1	23.5	21.4	11.0	9.4
October	28.0	24.9	18.8	10.4	9.5
November	24.7	23.5	11.9	12.5	4.9
December	30.0	26.5	15.0	9.2	9.2
January	24.5	23.9	18.9	9.6	11.5
February	27.0	20.3	14.2	7.6	11.0
March	21.9	17.8	15.6	8.2	19.2

SECTION 9

1974-75
PUBLIC ACCOUNTS

Asset and Liability Accounts

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ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in Section 2 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1975, the corresponding balance at March 31, 1974, and the increase or decrease during the fiscal year 1974-75. It is followed by explanatory notes. The detailed schedules of these accounts with their supporting notes are presented on a comparative basis in section 11. A description of the structure and more significant features of the statement of assets and liabilities is given in section 1 of this volume.

Summary

The gross liabilities of the government totalled $62,696 million at March 31, 1975, an increase of $7,139 million over the total of $55,557 million at March 31, 1974. The main changes were increases of $3,915 million in the unmatured debt and $3,067 million in annuity, insurance and pension accounts.

The net recorded assets totalled $43,421 million at March 31, 1975, an increase of $5,992 million over the total of $37,429 million at March 31, 1974. The main changes were increases of $2,481 million in current assets, $2,267 million in the advances, loans and investments and $1,285 million in the Canada pension plan investment fund and a decrease in the foreign exchange reserve accounts during the same period of $717 million.

The net debt of Canada, or the excess of liabilities over net recorded assets, was $19,275 million at March 31, 1975 compared with $18,129 million at March 31, 1974. The increase of $1,146 million reflected the budgetary deficit for the fiscal year 1974-75.

A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1975, with comparative figures as at March 31, 1974, and the net increase or decrease during the fiscal year 1974-75, is presented in the following table. Also included in this section are supplementary tables showing the major accounts within each category. Further details may be found in Section 6 "Non-budgetary transactions" and Section 7 "Financing operations of the government, and the public debt" and the schedules ot the Statement of Assets and Liabilities in Section 11.

TABLE 1

(in millions of dollars)

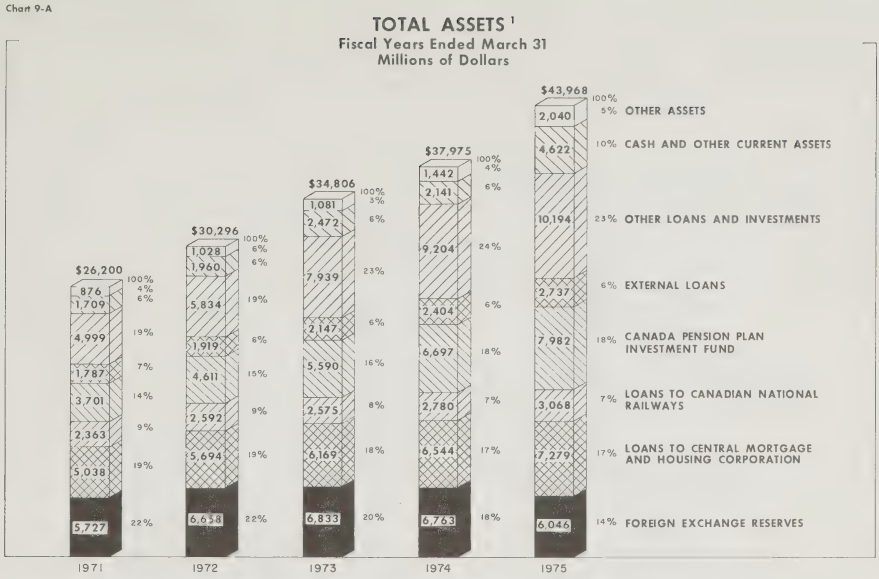
	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
LIABILITIES			
Current liabilities	4,594.6	315.7	4,910.3
Foreign exchange reserve accounts	1,360.3	−74.0	1,286.3
Deposit and trust accounts	579.4	−98.9	480.5
Annuity, insurance and pension accounts—			
Social security accounts	6,966.6	1,296.9	8,263.5
Superannuation accounts	10,848.5	1,737.8	12,586.3
Other	1,446.9	32.2	1,479.1
Undisbursed balances of appropriations	172.3	−33.0	139.3
Deferred credits	294.7	22.8	317.5
Other liabilities	122.4	24.6	147.0
Unmatured debt	29,171.4	3,914.8	33,086.2
Total liabilities	55,557.1	7,138.9	62,696.0
ASSETS			
Current assets—			
Cash accounts	2,072.4	2,467.7	4,540.1
Other	68.3	13.0	81.3
Departmental working capital advances	630.0	142.5	772.5
Foreign exchange reserve accounts—			
Advances to the Exchange Fund Account	5,466.3	−673.0	4,793.3
Canada's subscription to the capital of the International Monetary Fund	1,297.2	−44.2	1,253.0
Social security accounts—			
Canada Pension Plan Investment Fund	6,697.0	1,284.9	7,981.9
Unemployment Insurance Commission—advances	1,719.3	−62.5	1,656.8
Unemployment Insurance Account	60.4	39.7	100.1
Advances, loans and investments—			
Domestic	16,178.5	1,933.3	18,111.8
External	2,324.0	333.9	2,657.9
Securities held in trust	135.0	−1.7	133.3
Deferred charges	1,246.3	560.4	1,806.7
Capital assets	(1)		
Inactive loans and investments	80.3	−1.2	79.1
Total recorded assets	37,975.0	5,992.8	43,967.8
Less: Reserve for losses on realization of assets	−546.4		−546.4
Net recorded assets	37,428.6	5,992.8	43,421.4
Net debt represented by excess of liabilities over net recorded assets	18,128.5	1,146.1	19,274.6

(1) Shown at nominal value of $1.

Asset Accounts

The net recorded assets of the government totalled $43,421 million at March 31, 1975, an increase of $5,992 million over the previous fiscal year-end total. The main changes were increases of $2,481 million in current assets, $2,267 million in the advances, loans and investments and $1,285 million in the Canada Pension Plan investment fund, and a decrease in the foreign exchange reserve accounts during the same period of $717 million.

Chart 9-A



1. As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

Current Assets

Cash accounts

The total of all cash account balances was $4,540 million at March 31, 1975 compared with $2,072 million at March 31, 1974. The increase of $2,468 million reflects upper balances in Receiver General current deposit accounts which totalled $3,181 million compared with $757 million in March 31, 1974 and a decrease in cash in hands of collectors and in transit from $1,158 million on March 31, 1974 to $1,028 million at March 31, 1975. A more detailed explanation of the cash transactions is given in Section 8 of this volume.

Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31, but applicable to the fiscal year 1974-75, totalled $275 million compared with $79 million at March 31, 1974.

Post Office receipts in hands of postmasters and in transit totalled $31 million, $7 million more than at March 31, 1974.

Securities investment account

Section 12 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of, or guaranteed by, the government and to sell any such securities purchased or acquired.

TABLE 2

(in millions of dollars)

CURRENT ASSETS	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Receiver General current deposits—			
Belgian francs	(1)		
Canadian dollars	757.4	2,423.4	3,180.8
French francs	(2) 0.4	0.3	0.7
United Kingdom sterling	0.3	0.3	0.6
United States dollars	2.5	1.2	3.7
West German marks	5.0	8.9	13.9
	765.6	*2,434.1*	*3,199.7*
Receiver General special deposits—			
Canadian dollars	43.8	−39.2	4.6
Foreign currencies	0.3		0.3
	44.1	*−39.2*	*4.9*
Other cash accounts—			
Cash in hands of collectors and in transit	1,158.4	−130.9	1,027.5
Moneys received after March 31 but applicable to current year	78.6	196.3	274.9
Post Office—cash on hand and in transit	24.1	7.1	31.2
Miscellaneous	1.6	0.4	2.0
	2,072.4	2,467.7	4,540.1
Securities investment account	68.3	13.0	81.3
	2,140.7	2,480.7	4,621.4

Receiver General year-end balances in foreign countries are recorded at the Canadian dollar equivalent of exchange rates at March 31 closing exchange rates.

(1) Less than $50,000.

(2) March deposits not recorded in bank account until April.

These holdings are recorded at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium.

Also included in this account are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1975 the holdings in the account totalled $81 million and included $14 million in Canadian National Railways bonds guaranteed by the government and government of Canada bonds and $67 million in respect of the employees instalment purchase plan. At March 31, 1974 holdings totalled $68 million of which $13 million was in C.N.R. bonds and government of Canada bonds and $55 million in respect of the employees instalment purchase plan.

Departmental working capital advances

These advances are made for certain departmental activities and totalled $772 million compared with $630 million at March 31, 1974.

Airport capital loans totalled $373 million at March 31, 1975 compared with $341 million at March 31, 1974.

TABLE 3

(in millions of dollars)

DEPARTMENTAL WORKING CAPITAL ADVANCES	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Bullion and coinage	84.2	77.5	161.7
Canadian government supply services	0.9	15.5	16.4
Defence production revolving fund	34.5	16.9	51.4
Miscellaneous departmental imprest and standing advances	14.9	0.1	15.0
Miscellaneous departmental accountable advances	9.2	−1.4	7.8
Stockpiling of uranium concentrates	101.2		101.2
Airport capital loans	340.9	31.7	372.6
Transport stores account	7.3	4.1	11.4
Other	36.9	−1.9	35.0
	630.0	142.5	772.5

Bullion and coinage advances and repayments arise from purchases and sales of bronze, gold, nickel and silver. Debits include the cost of all coin and bullion purchased from the Royal Canadian Mint. Credits represent the face value of all coin issued to, and gold bullion transferred to, the Bank of Canada and sales of silver bullion. The balances at March 31, 1975 totalled $162 million of which $61 million was in respect of olympic silver bullion, $55 million in respect of olympic blank coins, $5 million for gold, $3 million for silver and $7 million for nickel and bronze and $31 million for olympic finished coins.

The Defence production revolving fund records the cost of materials procured for use in the manufacture fo defence equipment until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1974-75 gross debits of $36 million exceeded gross credits of $19 million bringing the balance in the account to $51 million at March 31, 1975. During 1973-74 gross debits of $30 million exceeded gross credits of $18 million resulting in a balance of $34 million at March 31, 1974.

The transactions in the Canadian Government Supply Services arise from (a) the acquiring and managing of stores and the manufacturing, producing or dealing in stores or, materials (b) the purchase and supply of repair services for office furniture and equipment and for freight services, (c) the procurement of insurance coverage at bulk rates on the movement of household effects, and (d) the financing of travel accounts rendered by carriers. During 1974-75 charges to the account, representing the costs involved in the above, were $132 million and credits, representing reimbursement by government departments and agencies, were $147 million resulting in a balance of $16 million at March 31, 1975. During 1973-74 charges were $104 million and credits were $109 million, resulting in a balance of $1 million at March 31, 1973.

Miscellaneous Departmental Imprest and Standing Advances consist of standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1975 was $15 million, $0.1 million more than at March 31, 1974.

Miscellaneous Departmental Accountable Advances include all other accountable advances. The balance at March 31, 1975 was $8 million compared with $9 million at March 31, 1974.

Advances to finance the Stockpiling of Uranium Concentrates show the cost of uranium concentrates acquired in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Nuclear Limited on behalf of Her Majesty in Right of Canada with certain mining companies. The balance at March 31, 1975 was $101 million, unchanged from March 31, 1974.

The Department of Transport Stores Account was established for the purpose of acquiring and managing stores. During 1974-75 the account was charged with $11 million mainly for the cost of goods purchased and credited with $7 million covering the issue of goods charged to budgetary expenditures as well as write-offs and transfers, resulting in a balance of $11 million at March 31, 1975, compared with a balance of $7 million at March 31, 1974.

Foreign exchange reserve accounts

Included in this category are those accounts which record those transactions which affect Canada's holdings of international reserves. These accounts are Advances to the Exchange Fund Account and Canada's Subscription to the International Monetary Fund.

Advances to the Exchange Fund Account

These advances to the Exchange Fund are made for the purchase of gold and foreign exchange. Also included are Special Drawing Rights (SDR's) issued by the International Monetary Fund.

During 1974-75 advances totalled $3,990 million and repayment of advances totalled $4,663 million, a net decrease in advances of $673 million.

These transactions brought the balance in the account at March 31, 1975 to $4,793 million of which $4,423 million was advances and $370 million was Special Drawing Rights. At March 31, 1974 the balance in the account was $5,466 million of which $5,096 million were advances and $370 million were Special Drawing Rights.

Canada's Subscription to the Capital of the International Monetary Fund

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in SDR units of account and are normally paid in gold (25%) and the remainder (75%) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

During 1974-75 a decrease of $44 million brought the balance to $1,253 million at March 31, 1975, of which $916 million was represented by non-interest-bearing notes. At March 31, 1974 the balance in the subscription account was $1,297 million of which $990 million respresented notes.

Social Security Accounts

Canada Pension Plan Investment Fund

The Canada Pension Plan investment fund records securities purchased under the Canada Pension Plan and the sale of these securities. The amount by which the operating balance of the Canada Pension Plan Fund in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1975 were $7,982 million compared with $6,697 million at March 31, 1974.

TABLE 4

(in millions of dollars)

CANADA PENSION PLAN INVESTMENT FUND	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Securities of—			
Newfoundland	128.6	25.8	154.4
Prince Edward Island	25.6	5.2	30.8
Nova Scotia	260.8	50.9	311.7
New Brunswick	197.2	38.4	235.6
Quebec	35.5	7.9	43.4
Ontario	3,703.7	701.8	4,405.5
Manitoba	393.4	74.5	467.9
Saskatchewan	308.5	55.6	364.1
Alberta	631.0	126.6	757.6
British Columbia	970.3	189.1	1,159.4
Government of Canada	42.4	9.1	51.5
	6,697.0	1,284.9	7,981.9

Unemployment Insurance Account

Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the unemployment insurance account for the purpose of meeting payments required to be made in the operation of the act.

Advances at March 31, 1975 total $1,657 million, compared with $1,719 million at March 31, 1974.

The Unemployment Insurance Account balance, which was in a debit position of $101 million as at March 31, 1975 compared with a debit position of $60 million as at March 31, 1974, is also recorded in this category.

Advances, Loans and Investments—Domestic

Balances in this category totalled $18,112 million at March 31, 1975, an increase of $1,933 million over the March 31, 1974 total.

TABLE 5

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—DOMESTIC	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Loans to, and investments in, crown corporations—			
Central Mortgage and Housing Corporation	6,543.7	735.0	7,278.7
Canadian National Railways	2,526.6	143.0	2,669.6
Air Canada	253.8	145.0	398.8
Farm Credit Corporation	1,420.8	242.6	1,663.4
The St. Lawrence Seaway Authority	773.6	13.0	786.6
Atomic Energy of Canada Limited	755.2	87.3	842.5
Export Development Corporation	737.7	93.2	830.9
National Harbours Board	275.3	27.2	302.5
National Capital Commission—Excluding Greenbelt	24.6	6.5	31.1
Canadian Broadcasting Corporation	9.5	0.3	9.8
Other	313.3	90.3	403.6
	13,634.1	*1,583.4*	*15,217.5*
Recovery likely to require parliamentary appropriations—			
Canadian Broadcasting Corporation	197.9		197.9
National Capital Commission Greenbelt	39.8	−0.2	39.6
	237.7	*−0.2*	*237.5*
	13,871.8	1,583.2	15,455.0
Loans to provincial and territorial governments	954.5	215.0	1,169.5
Veterans' Land Act fund	512.4	14.1	526.5
Municipal Development and Loan Board advances	234.9	−11.3	223.6
Canada Development Corporation	262.0	50.0	312.0
Miscellaneous	342.9	82.3	425.2
	16,178.5	1,933.3	18,111.8

Further details are given in section 11 of this volume (Advances, Loans and Investments—Domestic).

Central Mortgage and Housing Corporation

The balance at March 31, 1975 was $7,279 million, $735 million higher than at March 31, 1974.

Loans and advances of $1,022 million were partly offset by repayments of $287 million.

Advances included $496 million for direct lending, limited dividend and public housing, $8 million for university housing projects, $46 million for federal-provincial projects, $6 million for urban renewal, $77 million for sewage treatment projects and $389 million for assisted home ownership.

Repayments included $255 million for direct lending limited dividend and public housing, $15 million for sewage treatment projects, $7 million for federal-provincial projects, $2 million for housing projects, $3 million for university housing projects and $2 million for urban renewal.

TABLE 6

(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Direct lending, limited dividend and public housing	5,243.2	241.2	5,484.4
Federal-Provincial projects—housing	320.2	38.3	358.5
Loan and mortgage purchase fund	3.5	−0.2	3.3
Municipal sewage treatment	390.1	61.4	451.5
University housing	405.6	4.9	410.5
Housing projects	46.5	0.2	46.7
Assisted home ownership	76.5	385.1	461.6
Urban renewal	33.1	4.1	37.2
Capital stock	25.0		25.0
	6,543.7	735.0	7,278.7

Canadian National Railways and Air Canada

Outstanding advances and loans of $3,068 million to the Canadian National Railways and Air Canada are $288 million more than at March 31, 1974, which represents additional funds made available by the government to the C.N.R. and Air Canada during 1974-75.

TABLE 7

(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS AND AIR CANADA	Balance at March 31 1974	Net transactions 1974–75	Balance March 31 1975
Canadian National Railways—			
Capital Revision Act, 1952—			
Preferred stock	1,235.2	139.0	1,374.2
Refunding Act, 1955	1,019.5		1,019.5
Financing and Guarantee Acts	197.4		197.4
Interim financing of income deficit			
Loans for maintenance, repair and acquisition of passenger equipment	0.9	−0.2	0.7
Temporary loans—acquisition of bonds	56.6	4.2	60.8
Canadian government railways	17.0		17.0
	2,526.6	*143.0*	*2,669.6*
Air Canada—			
Financing and Guarantee Acts	253.8	140.0	393.8
Loans Hangar Winnipeg		5.0	5.0(1)
	2,780.4	288.0	3,068.4

Farm Credit Corporation

The government provides loans to the corporation which makes loans on farm property. The balance of $1,663 million shown in the account consisted of the crown's investment of $64 million in the capital of the corporation and $1,599 million in loans. At March 31, 1974 the balance of $1,421 million consisted of $54 million in capital and $1,367 million in loans.

The St. Lawrence Seaway Authority

Outstanding obligations in this account of $787 million consisted of $552 million in interest-bearing loans, $73 million in interest-free loans and $162 million in deferred interest. At March 31, 1974 outstanding obligations were $774 million of which $554 million was interest-bearing loans, $73 million was interest-free loans and $147 million was deferred interest.

Atomic Energy of Canada Limited

During the year the loans increased by $87 million to bring the balance of $755 million at March 31, 1974 to $842 million at March 31, 1975.

The capital stock included in the balance at March 31, 1974 remained unchanged during 1974-75 at $15 million.

Export Development Corporation

During the year the loans increased by $88 million from $688 million to $776 million while the working capital and capital stock increased to $55 million. This resulted in an overall increase in the balance of the account from $738 million at March 31, 1974 to $831 million at March 31, 1975.

Section 29A of the Export Development Act authorizes the making of loans on security of a guaranteed instrument to the corporation by the Minister of Finance.

National Harbours Board

Expenditures for capital purposes at harbour sites under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada, and (b) investments included in the active assets of the Government of Canada.

At March 31, 1975 active assets of $302 million were $27 million higher than at March 31, 1974.

National Capital Commission

During the year the outstanding loans to the Commission to acquire property increased by $7 million to bring the balance of $64 million at March 31, 1974 to $71 million at March 31, 1975. Included in the March 31, 1974 balance were loans of $40 million in respect of the "Greenbelt" section of the National Capital Area. These latter loans decreased by $0.2 million during 1974-75 so that the amount included in the March 31, 1975 balance is $39.6 million. These loans in respect of the "Greenbelt" section are likely to require parliamentary appropriations in subsequent fiscal years.

There was also an increase of $7 million in other loans during the year bringing the balance at March 31, 1975 to $31 million.

Canadian Broadcasting Corporation

During the year loans to the Corporation for the purposes of capital expenditures remained unchanged to $198 million. Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years.

Other Crown Corporations

All other loans to and investments in crown corporations totalled $403 million compared with $313 million at March

31, 1974. The larger items with, March 31, 1974 amounts in brackets, were Canadian Overseas Telecommunications $32 million ($41 million), Northern Canada Power Commission $116 million ($74 million), Eldorado Nuclear Limited $63 million ($63 million), and Northern Transportation Company Limited $54 million ($45 million).

Loans to provincial and territorial governments

Outstanding balances in these accounts amounted to $1,170 million at March 31, 1975 compared with $955 million at March 31, 1974. The increase of $215 million was due mainly to the Winter Capital Projects Fund Program 1972-73 for which advances were $195 million and $118 million in advances for infrastructure costs.

The loans and advances to Newfoundland, New Brunswick and Nova Scotia are mainly in respect to the Atlantic Provinces Power Development Act.

The outstanding balance to Quebec includes $4 million covering Quebec's share of the guarantee in respect of loans to EXPO.

Also included in these loans are net overpayments of $16 million made to various provinces arising out of payments under the Provincial Tax Agreement.

Veterans' Land Act Fund

This account records advances made under the Veterans' Land Act. Advances during 1974-75 totalled $68 million and repayments were $54 million resulting in outstanding advances of $559 million at March 31, 1975. Partially offsetting these advances is a reserve of $32.2 million for conditional benefits under the Act, bringing the net balance to $527 million at March 31, 1975 compared with $512 million at March 31, 1974. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year $4 million was charged to the reserve account and additional reserves of $5 million were credited thereto bringing the balance in the reserve account to $32.2 million at March 31, 1975 compared with $32 million at March 31, 1974.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs.

During the year, advances to the Board decreased by $11 million from $235 million at March 31, 1974 to $224 million at March 31, 1975.

Canada Development Corporation

The balance in this account increased by $50 million during 1974-75 from $262 million at March 31, 1974 to $312 million at March 31, 1975.

Miscellaneous loans and advances

The balances in these accounts totalled $425 million compared with $343 million at the end of the previous fiscal year. Major accounts under this heading with March 31, 1974 balances in brackets included Defence Plant Modernization $26 million ($24 million), Housing Projects for Canadian Forces $20 million ($20 million), Investment in Shares of Panarctic Oils Ltd., $58 million ($46 million), Loans to Manufacturers of Automotive Products $33 million ($38 million), Telesat Canada Limited $47 million ($53 million), loans for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland, $20 million ($20 million) and for exposition buildings $24 million ($7 million).

Advances, Loans and Investments—External

Balances in this category totalled $2,658 million compared with $2,324 million at March 31, 1974.

TABLE 8

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—EXTERNAL	Balance at March 31 1974	Net transactions 1974-75	Balance at March 31 1975
Loans to National Governments—			
United Kingdom	954.0	−22.1	931.9
France	33.8	−8.5	25.3
The Netherlands	13.8	−4.6	9.2
Belgium	6.9	−2.3	4.6
Special loan assistance to developing countries	754.7	230.0	984.7
Special loan assistance to international development institutions	68.3	43.7	112.0
Other	0.1	−0.1	
	1,831.6	*236.1*	*2,067.7*
Canada's subscriptions to capital of—			
Asian Development Bank	18.1	2.4	20.5
Caribbean Development Bank	5.0	1.0	6.0
International American Development Bank	28.7	18.7	47.4
International Bank for Reconstruction and Development	101.1		101.1
International Development Association	330.0	75.8	405.8
International Finance Corporation	3.5		3.5
	486.4	*97.9*	*584.3*
Working capital advances, loans and investments in international organizations	6.0	−0.1	5.9
	2,324.0	333.9	2,657.9

Loans to National Governments

Loans to national governments in the amount of $2,068 million are $236 million higher than the balance of $1,832 million at March 31, 1974.

The United Kingdom repaid $22 million of the $954 million loan made under the $1,250 million credit authorized by the United Kingdom Financial Agreement Act, 1946, reducing the principal to $932 million at March 31, 1975.

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were reduced by repayments of $2 million by Belgium, $9 million by France and $5 million by The Netherlands, bringing the balance at March 31, 1975 to $39 million.

The special loan assistance—Developing countries and to international development institutions account records loans which are subject to terms and conditions as the Governor in Council may approve, for the purpose of undertaking agreed-upon economic, educational and technical projects.

The balance in the account at March 31, 1975 was $985 million, an increase of $230 million during the year.

Canada's subscriptions to Capital of International Organizations

Canada's subscriptions to the capital of international organizations at $584 million were $98 million higher than at March 31, 1974, due mainly to additional subscriptions of $76 million to the International Development Association. Canada's equity in the International Monetary Fund is not included in this grouping, it is included in the category "Foreign exchange reserve accounts".

Working Capital Advances, Loans and Investments in International Organizations

These totalled $6 million approximately the same as at March 31, 1974.

Securities held in trust

Recorded herein are the security holdings in connection with various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors securities are also recorded under this heading. The balance at March 31, 1975 is $133 million compared with $135 million at March 31, 1974.

Deferred charges

These consist of the unamortized balances of actuarial deficiencies in the superannuation accounts and the outstanding loan flotation costs.

The balances in these accounts in the amount of $1,807 million are $560 million more than at March 31, 1974.

TABLE 9

(in millions of dollars)

DEFERRED CHARGES	Balance at March 31 1974	Net transactions 1974-75	Balance at March 31 1975
Unamortized portions of actuarial deficiencies—			
Superannuation accounts—			
Public service	362.9	353.2	716.1
Canadian forces	702.0	143.4	845.4
Royal Canadian Mounted Police	24.9	21.3	46.2
	1,089.8	*517.9*	*1,607.7*
Unamortized loan flotation costs	156.5	42.5	199.0
	1,246.3	560.4	1,806.7

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the public service and the Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which is being made as at December 31, 1975 for the Canadian Forces superannuation account, as at December 31, 1972 for the public service superannuation account and as at December 31, 1974 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency existing at these dates will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount by which the interest calculated at the revised rate exceeds the amount of interest calculated at the rate used in the latest actuarial report may be used to reduce the amortization of actuarial deficiencies.

The unamortized portion of the actuarial deficiency in the Canadian Forces superannuation account was $845 million compared with $702 million at March 31, 1974. During the year $461 million was charged thereto as a result of an actuarial liability adjustment and $218 million was amortized as a charge to budgetary expenditure, of which $132 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Public Services superannuation account was $716 million compared with $363 million at March 31, 1974. During the year, $1,935 million was charged thereto as a result of $412 million for salary increases and $214 million to cover the deficit revealed by the quinquennial valuation made as at December 31, 1972 and $277 million was amortized as a charge to budgetary expenditure, of which $137 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was $46 million compared with $25 million at March 31, 1974. During the year $38 million was charged thereto as a result of an actuarial liability adjustment and $14 million was amortized as a charge to budgetary expenditure, of which $9 million was charged to interest on public debt.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditures. The balance of $199 million showed an increase of $43 million from the previous fiscal year-end balance.

Cost of new loans issued during 1974-75 and charged to the account amounted to $138 million, of which $72 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1975-76. Credits to the account were $96.6 million, of which $35 million was a charge to the budgetary item "Annual amortization of unamortized loan flotation cost" included in the interest on Public Debt, and $61.6 million (representing discount applicable to 1974-75 on treasury bills sold in 1973-74) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt debt in the following year.

Details are shown in Section 12 of this volume.

Capital assets

Assets of the government such as land, buildings, works, and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction are included in this category and are shown on the statement of assets and liabilities at a nominal value of $1.

Inactive Loans and Investments

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of $49 million to China under the Export Credits Insurance Act, Greece totalling $7 million and Roumania totalling $23 million, a decrease of $1 million for Roumania compared with last year, leaving a balance of $79 million.

Reserve for losses on realization of assets

There has been no change in this reserve since the fiscal year 1956-57. The balance is $546 million.

Net debt

The net debt of Canada, or the excess of liabilities over net recorded assets, was $19,275 million as at March 31, 1975 compared with $18,129 million as at March 31, 1974. The increase of $1,146 million reflects the 1974-75 budgetary deficit.

Liability Accounts

The liabilities of the Government totalled $62,696 million at March 31, 1975, $7,139 million over the total at March 31, 1974. The main changes were increases of $3,915 million in the unmatured debt and $3,067 in annuity insurance and pension accounts.

Current Liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, in the amount of $4,910 million, were $316 million more than at March 31, 1974.

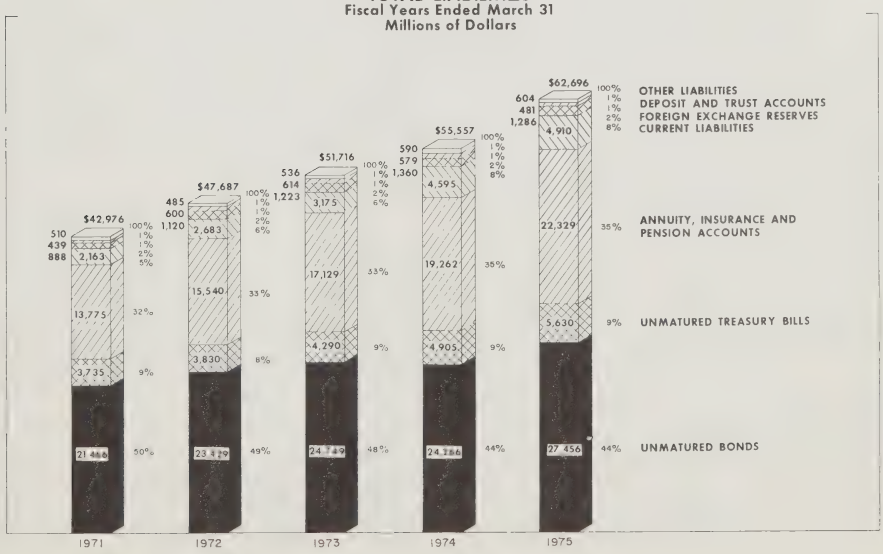
TABLE 10

(in millions of dollars)

CURRENT LIABILITIES	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Outstanding cheques	1,282.5	−45.1	1,237.4
Accounts payable	1,177.5	−128.3	1,049.2
Non-interest-bearing notes payable to international organizations[1]	154.3	44.2	198.5
Interest accrued	592.0	167.0	759.0
Interest due and outstanding	1,129.0	278.3	1,407.3
Matured debt outstanding	27.9	1.9	29.8
Other	231.4	−2.3	229.1
	4,594.6	315.7	4,910.3

[1] Excluding notes payable to the International Monetary Fund which are included in the category "Foreign exchange reserves".

Chart 9-B



Outstanding cheques decreased by $45 million to $1,237 million at March 31, 1975 and accounts payable decreased by $128 million to $1,049 million.

Non-interest-bearing notes consist of $164 million payable to the International Development Association, $4 million payable to the Asian Development Bank, $2 million payable to the Caribbean Development Bank, and $28 million payable to the Inter-American Development Bank. At March 31, 1974 $131 million was payable to the International Development Association, $7 million to the Asian Development Bank and $2 million to the Caribbean Development Bank, and $14 million payable to the Inter American Development Bank.

Interest accrued was $759 million compared with $592 million at March 31, 1974, interest due and outstanding was $1,407 million compared with $1,129 million and matured debt outstanding was $30 million compared with $28 million.

Other liabilities totalled $229 million, $2 million less than at March 31, 1974 and included outstanding post office money orders, $49 million compared with $42 million, accrued salaries and wages, $68 million compared with $50 million, $5 million in miscellaneous paylist deductions (unchanged from March 31, 1974), outstanding unemployment insurance warrants, $96 million compared with $54 million, no charge in oil export tax compared with $67 million, $10 million in the olympic account compared with $9 million, and $1 million in miscellaneous items compared with $5 million at March 31, 1974.

Foreign Exchange Reserve Accounts

Included herein are $916 million in non-interest-bearing notes issued to the IMF to cover that portion of the government's subscription to the IMF not required in cash, and $370 million to cover Canada's liability for Special Drawing Rights issued by the IMF. These items have contra accounts in the assets category "Foreign Exchange Reserves".

Deposit and Trust Accounts

Sundry funds deposited with, or held in trust by, the Receiver General for Canada for various purposes are recorded in these accounts. These account balances totalled $481 million at March 31, 1975 a decrease of $99 million since March 31, 1974.

TABLE 11

(in millions of dollars)

DEPOSIT AND TRUST ACCOUNTS	Balance at March 31 1974	Net transactions 1974-75	Balance at March 31 1975
Deposit accounts—			
Provincial tax collection agreements account	180.5	—180.5	
Guarantee deposits	137.7	—2.2	135.5
Crown corporation deposits	45.5		45.5
Contractors' holdbacks	28.1	11.0	39.1
Canadian Dairy Commission	10.0	21.7	31.7
National Harbours Board	1.4	8.3	9.7
Instalment purchase of bonds—			
Public service	26.5	9.0	35.5
	429.7	*—132.7*	*297.0*
Trust accounts—			
Indian band funds	40.6	27.2	67.8
Canadian Pension Commission	16.1	0.8	16.9
Prairie farm emergency fund	9.3	—0.3	9.0
Veterans care trust fund	10.7	0.6	11.3
	76.7	*28.3*	*105.0*
Other	73.0	5.5	78.5
	579.4	—98.9	480.5

Provincial tax collection agreements account

The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Quebec and Ontario. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same ways as for federal income tax purposes. To allow for imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces. The abatement in 1967, 1968, 1969, 1970, 1971, 1972, 1973 and 1974 was 28% for taxpayers in all provinces except Quebec and 50% for taxpayers in the Province of Quebec. The higher abatement for Quebec takes account of the fact that the payment of youth allowances and the full cost of certain programs, which are supported jointly by federal and provincial governments in the other provinces, have been assumed by Quebec. The federal corporation income tax rates were abated by 10 percentage points for taxable income earned in all provinces in 1967, 1968, 1969, 1970, 1971, 1972, 1973 and 1974. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec. Under these agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts due based on assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

During 1974-75 collections totalled $3,420 million and payments to provinces totalled $3,616 million resulting in a debit balance of $16 million at March 31, 1975. This debit Balance represents overpayments to provinces and was reclassified as such in Loans to provinces. In 1973-74 collections were $2,752 million, payments were $2,933 million resulting in a balance of $181 million at March 31, 1974.

TABLE 12

PROVINCIAL INCOME TAXES COLLECTED BY FEDERAL GOVERNMENT

(in millions of dollars)

Fiscal year ended March 31	Personal income tax	Corporation income tax	Total
1971	1,631	227	1,858
1972	1,884	269	2,153
1973	2,091	368	2,459
1974	2,374	378	2,752
1975	2,869	551	3,420

Guarantee deposits

These consist of cash and securities deposited mainly with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for

oil, gas and mineral rights and with the Department of National Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and excise taxes payable by licences. Cash deposits are placed in the Consolidated Revenue Fund and no interest is payable thereon. Bonds are held in the custody of the Receiver General for Canada and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1975 there was a balance of $136 million in these accounts of which $77 million was in respect of the Department of Indian Affairs and Northern Development, $48 million in respect of the Department of Energy, Mines and Resources and $4 million in respect of the Department of National Revenue. At March 31, 1974 there was a balance of $137 million of which $81 million was in respect of the Department of Indian Affairs and Northern Development, $48 million in respect of the Department of Energy, Mines and Resources and $4 million in respect of the Department of National Revenue.

Crown corporations deposits

In accordance with Section 71 of the Financial Administration Act, crown corporations may deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields. Where the deposits are for a specified term, the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits at March 31, 1975 of $46 million were unchanged from March 31, 1974 and included $44 million of the Export Development Corporation (unchanged from March 31, 1974).

Contractor's holdbacks

These represent amounts charged to budgetary expenditure but withheld to ensure the due performance of the contract, to be paid out in accordance with the contract regulations of the Treasury Board. The balances at March 31, 1975 totalled $39 million compared with $28 million at March 31, 1974.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission.

During 1974-75 the balance in the account increased by $22 million from $10 million at March 31, 1974 to $32 million at March 31, 1975.

Details regarding transactions of the Canadian Dairy Commission are given in volume III.

National Harbours Board—Special accounts

These accounts are maintained in accordance with section 23 of the National Harbours Board Act. Revenue and current capital and operating expenditures are recorded in Account No. 1; cash and securities received from contractors as guarantees for satisfactory completion of construction projects are recorded in Account No. 2; and transactions for various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in Accounts No. 3 and 4.

The balances in these accounts totalled $10 million compared with $1.0 million at March 31, 1974.

Instalment purchase of bonds—Public service

This account records deductions for the purchase of Canada Savings Bonds from pay and allowances of employees of the Government of Canada, certain government agencies, personnel of the defence services and the Royal Canadian Mounted Police. The balance was $36 million at March 31, 1975 compared with $27 million at March 31, 1974.

Indian band funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt".

The balance at March 31, 1975 was $68 million, $27 million more than at March 31, 1974.

Canadian Pension Commission—administration trust fund

Moneys held in the fund include pensions placed under the administration of the Canadian Pension Commission; donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners or dependants in distressed circumstances; and the Detention Allowance Fund—Canadian Seamen. The balance at March 31, 1975 was $17 million, $1.0 million more than at March 31, 1974.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licenced purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area to meet crop failure conditions provided for in the act and are paid from this fund.

During the year the balance in the fund remained slightly unchanged, to $9 million at March 31, 1975.

Veterans care trust fund

This account records the assignment, by veterans receiving domiciliary care, of pay and other resources as directed by the Minister of Veterans Affairs under the regulations relating to P.C. 1962-1401 of October 4, 1962. The balance was $11.3 million, $0.6 million more than at March 31, 1974.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts. These accounts fall into two classes; social security accounts, which are the Canada Pension Plan Account, the Old Age Security Fund and the Unemployment Insurance Account; and other accounts which include the superannuation accounts and sundry insurance accounts.

During 1974-75 there was a net increase of $3,067 million in these accounts bringing the total balances to $22,329 million at March 31, 1975. The main changes were increases of $1,738 million in the superannuation accounts, $1,297 million in the Canada Pension Plan Account.

TABLE 13

(in millions of dollars)

ANNUITY, INSURANCE AND PENSION ACCOUNTS	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Social security accounts—			
Unemployment Insurance Account[1]			
Old Age Security Fund	32.7	−31.7	1.0
Canada Pension Plan Account	6,933.9	1,328.6	8,262.5
	6,966.6	*1,296.9*	*8,263.5*
Superannuation accounts—			
Public service	5,427.5	992.8	6,420.3
Canadian forces	5,105.3	666.8	5,772.1
Royal Canadian Mounted Police	315.7	78.2	393.9
	10,848.5	*1,737.8*	*12,586.3*
Government annuities	1,272.0	−20.5	1,251.5
Miscellaneous	174.9	52.7	227.6
	19,262.0	3,066.9	22,328.9

[1]This account had a debit balance of $60.4 million as at March 31, 1974, a debit balance of $100.1 million as at March 31, 1975 and is reported under the asset category "Social Security Accounts".

Unemployment Insurance Account

The Unemployment Insurance Act, 1971, authorized the establishment in the accounts of Canada of an account to be known as the Unemployment Insurance Account and that the balance of the amount standing to the credit of the Unemployment Insurance Fund under the former Act on June 27, 1971, together with interest accrued thereon to that day, be credited thereto.

The Act also provides that all amounts received under the Act as or on account of premiums, fines, penalties, interest and repayment of overpayments of benefits, and all amounts collected by the Commission for services rendered to other government departments or agencies or the public, shall be paid into the Consolidated Revenue Fund and shall be credited to the Unemployment Insurance Account; that any other amounts provided out of the Consolidated Revenue Fund for any purpose related to unemployment insurance that is authorized by an appropriation by Parliament and the administration of which falls to the Commission shall be credited to the Unemployment Insurance Account; that the Minister of Finance may authorize, in accordance with such terms and conditions and at such rates as he may prescribe, the payment of interest on the balance in the Unemployment Insurance Account, and such interest shall be credited to the account; and that there shall be charged to the account all amounts paid as or on account of benefits under this Act and the costs of administration of the Act.

During 1974-75 receipts totalled $2,520 million of which $897 million were government contributions and disbursements were $2,560 million of which $63 million were repayments of advance to the government resulting in a debit balance of $100 million.

Old Age Security Fund

The Old Age Security Act, 1951, directed that this fund be established and that credits to the fund should consist of a 2% sales tax, a 2% (maximum tax $60), on individual incomes and a 2% tax on corporation incomes, and that pension payments of $40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the Act have increased these tax rates: on personal incomes to 4% effective January 1, 1964 (maximum tax $120 increased to $240 effective January 1, 1967); on corporation incomes to 3% effective January 1, 1959; and on sales to 3% effective April 10, 1959.

The Old Age Security Act was amended effective January 1, 1972 to provide for the repeal of these taxes and for the crediting to the fund of an amount estimated to be equal to what would have been credited to the fund had those taxes not been repealed.

Pension rates have also been increased by amendments to the Act over the years to the point where they were $108.14 per month in March 1974, and as a result of subsequent amendments are subject to quarterly adjustments in accordance with changes in the Consumer Price Index commencing October 1, 1973. The monthly amount of the basic pension in March 1975 was $120.06.

The guaranteed income supplement, first introduced in 1966-67, was payable at a rate of up to 40% of the basic pension depending upon the level of a pensioner's income in the previous year. Subsequent amendments have led to the situation where, in March 1974, the maximum supplement for a single pensioner was $75.85 subject to quarterly escalation in line with changes in the Consumer Price Index ($67.39 each for married pensioners). The maximum supplement in March 1975 rose to $84.21 ($74.79 each for married pensioners).

During 1974-75 pension payments of $3,445 million exceeded receipts of $3,413 million by $32 million, resulting in a balance in the fund of $1 million at March 31, 1975. Receipts consisted of $966 million from sales tax, $1,642 million from the tax on personal incomes, $551 million from the tax on corporation income, and a budgetary transfer of $254 million to cover the deficit created during the year due to quarterly escalation.

In 1973-74 payments of $3,035 million exceeded receipts of $2,732 million by $303 million resulting in a balance of $33 million at March 31, 1974.

Canada Pension Plan Account

The balance of $8,263 million at March 31, 1975 was $1,329 million higher than the balance at March 31, 1974.

Credits to the account of $1,757 million included $1,239 million in contributions under the Act, $504 million in interest from investments and $14 million in interest on the operating balance in the account on deposit with the Receiver General. Charges to the account were $429 million of which $399 million was pension payments and $30 million was administrative costs.

The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling $1,285 million were purchased bringing the balance at March 31, 1975 to $7,982 million of which $7,930 million was provincial bonds and $52 million was federal bonds. These are recorded in the asset account "Canada pension plan investment fund".

Public Service Superannuation Account

The balance of $6,420 million in this account at March 31, 1975 was $993 million higher than at March 31, 1974.

Receipts of $1,178 million included employee contributions of $167 million, the government's contribution of $143 million, interest of $227 million credited to the account by the government and $626 million to provide additionnal liabilities arising from salary increases of $280 million and $346 million to cover the deficit revealed by the quinquennial valuation made as at December 1972. Contributions by the government and crown corporations are equal to the estimated current and prior service contributions of individuals in 1973-74; interest was credited to the account quarterly in accordance with the public service superannuation regulations; and the actuarial adjustment was to provide for additional liabilities arising out of salary increase in 1974-75. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over a period of five years.

Disbursements totalled $185 million of which $162 million was payment of annuities and $20 million was withdrawal of contributions.

In 1973-74 receipts were $645 million and disbursements were $163 million.

Canadian Forces Superannuation Account

The balance in this account at March 31, 1975 was $5,772 million, $667 million higher than at March 31, 1974.

Receipts of $822 million included $52 million in contributions by personnel, $91 million in government contributions, $218 million in interest credited by the government and an actuarial liability adjustment of $461 million. Government contributions were made at the rate of one and four-fifths times the current and prior contributions by personnel; interest was computed in accordance with Canadian Forces Superannuation Regulations and was credited quarterly; and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1974-75, and the deficit revealed by the quinquennial valuation made as at December 31, 1970. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of $155 million included $147 million for pensions and retirement allowances and $8 million for cash termination allowances and return of contributions.

In 1973-74 receipts were $902 million and disbursements were $136 million.

Royal Canadian Mounted Police Superannuation Account

The balance of $394 million in this account as at March 31, 1975 was $78 million more than the previous fiscal year-end balance of $316 million.

Receipts during the year of $82 million consisted of $11 million in contributions by personnel, $14 million in interest credited to the account, an actuarial liability adjustment of $38 million and $19 million in contributions by the government. Government contributions were made at the rate of one and four-fifths times the current and prior service contributions by personnel; interest was credited to the account quarterly computed in accordance with the Royal Canadian Mounted Police superannuation regulations and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1974-75.

Disbursements of $4 million consisted of annuities, allowances, cash termination allowances and return of contributions.

In 1973-74 receipts were $50 million and disbursements were $3 million.

Government Annuities Account

Under the Government Annuities Act an opportunity was provided to the citizens of Canada to purchase an annuity. Moneys arising from the sale of these annuities are placed on deposit with the Receiver General for Canada and recorded in this account. Interest is credited to the account in accordance with the Act. The account also reflects any adjustments arising from actuarial valuations. The closing balance represents the actuarial value of outstanding annuities.

The balance at March 31, 1975 was $1,252 million compared with $1,272 million at March 31, 1974. Receipts during the year of $54 million included $5 million from premiums and $49 million in interest from the government. Disbursements of $74 million consisted mainly of vested annuity and commuted value payments, and refunds of premiums.

In 1973-74 receipts were $56 million and disbursements were $75 million.

Miscellaneous accounts

Balances in these accounts totalled $228 million, $53 million higher than at March 31, 1974. The larger accounts,with previous year's balances in brackets, were the Veterans Insurance Fund $33 million ($33 million), Civil Service Insurance Fund $20 million ($21 million), Regular Forces Death Benefit Account $25 million ($24 million), the Public Service Death Benefit Account $36 million ($31 million) and the Supplementary Retirement Benefit Account $77 million ($36 million).

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made in the current and future years for authorized purposes. They fall into two classes. The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available in the current and future years with the authority of Parliament, for purposes of the Department of National Defence. The balance of $139 million is $33 million less than at March 31, 1974.

TABLE 14

(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31 1974	Net transactions 1974-75	Balance at March 31 1975
Reserve for wheat inventory reduction payments			
Reserve for salary revisions			
International assistance account	101.2	−28.1	73.1
Surplus crown assets	10.8	−9.8	1.0
Railway grade crossing fund	31.2	16.2	47.4
National capital fund	21.0	−9.0	12.0
Other	8.1	−2.3	5.8
	172.3	−33.0	139.3

International assistance account

This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965, for payments of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were $176 million and credits thereto were $148 million, resulting in a balance of $73 million in the account at March 31, 1975, a decrease of $28 million since March 31, 1974.

Surplus crown assets

The account was established by authority of the Department of National Defence Vote 48, Appropriation Act No. 1, 1965 and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence. The balance at March 31, 1975 was $1.0 million compared with $11 million at March 31, 1974.

During the year credits totalled $10 million, and disbursements were $20 million. In 1973-74 credits totalled $18 million and disbursements were $12 million.

Railway grade crossing fund

This fund was established under authority of Section 202 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance in the railway grade crossing fund at March 31, 1975 was $47 million. The amount credited to the fund by the government and charged to budgetary expenditures was $25 million and disbursements were $9 million.

In 1973-74 disbursements were $14 million and the credit by the government was $35 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. The balance of the fund at March 31, 1975 of $12 million was decreased from that of the previous year by $9 million.

Deferred credits

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "Advances, Loans and Investments—Domestic—Crown Corporations", "Advances, Loans and Investments—Domestic—Miscellaneous", Advances, Loans and Investments —Domestic—Provincial Governments", "Advances, Loans and Investments—External—National Governments".

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on the public debt on a monthly amortization basis.

Balances in these accounts at March 31, 1975 totalled $318 million, $23 million more than balances at March 31, 1974.

Deferred interest

There was a net increase of $22 million in deferred interest during 1974-75 bringing the balance at March 31, 1975 to $301 million.

TABLE 15

(in millions of dollars)

DEFERRED CREDITS	Balance at March 31 1974	Net transactions 1974-75	Balance at March 31 1975
Deferred interest—			
Atomic Energy of Canada Limited	0.4		0.4
Eldorado Nuclear Limited	5.9	−1.7	4.2
Northern Canada Power Commission	23.2	5.8	29.0
The St. Lawrence Seaway Authority	147.4	14.3	161.7
United Kingdom Financial Agreement Act, 1946	101.1		101.1
Other	0.4	3.8	4.2
	278.4	*22.2*	*300.6*
Crown Assets Disposal Corporation—government equity	13.2		13.2
Unamortized premium on loans	3.1	0.6	3.7
	294.7	22.8	317.5

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "Advances, Loans and Investments—External—National Governments", was $101 million at March 31, 1975 unchanged from the balance at March 31, 1974.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "Advances, Loans and Investments—Domestic—Crown Corporations" increased by $14 million to $162 million at March 31, 1975.

Deferred interest on loans to the Northern Canada Power Commission at $29 million was $6 million more than at March 31, 1974. Advances are made to the commission for various projects in the Yukon Territory and the Northwest Territories, and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "Advances, Loans and Investments—Domestic—Crown Corporations" and, "Advances, Loans and Investments—Domestic—Provincial Governments".

Crown Assets Disposal Corporation—government equity

This is a contra account to a corresponding asset account which records the government equity in the agency account of Crown Assets Disposal Corporation under "Advances, Loans and Investments—Domestic—Miscellaneous".

The balance in the account at March 31, 1975 remained unchanged to $13 million.

Unamortized premium on loans

This account records premiums received on the sale of $50 million Government of Canada bonds issued on February 1, 1967 and maturing on September 1, 1992 which were sold at $100.75.

The premiums are being credited to the budgetary expenditure account "interest on public debt" on a monthly amortization basis. The account has increased to 4 million as at March 31 1975. This net increase is partly due to premiums on new issues.

Other Liabilities

Included herein are accounts where some uncertainty as to disposition exists and other accounts where the final accounting treatment is dependent on the fulfilment of certain conditions.

TABLE 16

(in millions of dollars)

OTHER LIABILITIES	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Provision for compound interest and bonus interests	114.1	18.5	132.6
Suspense accounts	8.3	6.1	14.4
	122.4	24.6	147.0

Provision for compound interest and bonus interests

This records the estimated amount for the prorated provision to March 31, 1975 for the special compound interest feature applicable to certain Canada savings bonds.

The balance at March 31, 1975 was $133 million compared with $114 million at March 31, 1974.

Suspense accounts

These consist of accounts where some uncertainty as to disposition exists. The balance of $14 million was $6 million more than at March 31, 1974.

Unmatured Debt

The unmatured debt of Canada as at March 31, 1975 with March 31, 1974 amounts in brackets, was $33,086 million ($29,171 million) of which $32,879 million ($28,913 million) was payable in Canadian dollars and $208 million ($258 million) was payable in United States dollars.

Details of the various loan issues, maturities, cancellations, conversions and redemptions during 1974-75 are given in Section 6 of this volume.

TABLE 17

(in millions of dollars)

UNMATURED DEBT	Balance at March 31 1974	Net transactions 1974–75	Balance at March 31 1975
Payable in Canadian dollars—			
Marketable bonds	13,560.0	722.0	14,282.0
Non marketable bonds—			
Canada savings bonds	10,405.9	2,509.2	12,915.1
Canada pension plan	42.4	9.1	51.5
Treasury bills	4,905.0	725.0	5,630.0
	28,913.3	3,965.3	32,878.6
Payable in United States dollars(1)	258.1	−50.5	207.6
Payable in West German marks(1)			
	29,171.4	3,914.8	33,086.2

(1) Marketable bonds payable in U.S. dollars are converted at U.S. $1.00= CAN. $1.08108 and those payable in Deutsche Marks are converted at D.M. 3.66= CAN. $1.08108.

Contingent Liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvement Loans Act and bank loans to the Canadian Wheat Board.

TABLE 18

CONTINGENT LIABILITIES

(in millions of dollars)

	Amount of guarantee	Amount outstanding
Railway securities guaranteed as to principal and interest—		
Canadian National 2¼% due June 15, 1975, U.S. $6,000,000[1]	6.0	6.0
Canadian National 5% due May 15, 1977	72.7	72.7
Canadian National 4% due February 1, 1981	300.0	300.0
Canadian National 5¼% due January 1, 1985	84.0	84.0
Canadian National 5% due October 1, 1987	133.5	133.5
Other outstanding guarantees and contingent liabilities—	[6]596.2	596.2
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements[2]	30.0	24.7
Insured loans made by approved lenders under the National Housing Act, 1954[2][3]	19,000.0	11,915.0
Liability for insurance and guarantees under the Export Development Act[2]	1,750.0	866.4
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act	457.2	311.6
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	12.5	4.9
Loans made by chartered banks and the cooperatives of credit under the Small Businesses Loans Act	67.9	31.9
Loans made by chartered banks and credit unions under the Canada Student Loans Act[4]	690.1	688.7
Loans made by chartered banks to the Canadian Wheat Board	1,350.0	1,056.0
Loans made by lenders under the Cape Breton Development Act	30.0	25.5
Loans made by lenders under the General Adjustment Assistance Program	250.0	73.8
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act	21.8	18.4
Licensing agreement provisions in the sale of aircraft	17.6	17.6
	24,273.3	15,630.7
Loans maintained by approved lending institutions under National Housing Acts prior to 1954 Act	Unstated	Indeterminate
Guarantees to owners of returns from moderate rental housing projects[5]	Unstated	Indeterminate

Information regarding obligations and commitments of crown corporations may be found in Volume III.

[1] Liability is subject to exchange rate in effect June 15, 1975.

[2] As of December 31, 1974.

[3] As reported by approved lenders as of December 31, 1974.

[4] Includes contingent liability in respect of alternative payments to non-participating province.

[5] As of December 31, 1974, funds totalling $7,990,000 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1974 rental contracts totalled $307,000.

[6] Balances valuated as at January 1, 1975.

The informations about the bonds and agreements concerning the Crown Corporations can be found in Book III of Public Accounts.

SECTION 10

1974-75
PUBLIC ACCOUNTS

Statements of Appropriations and Expenditures

CONTENTS

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Summary of expenditures by standard object and department	10·2
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Summary of Expenditure by Standard Object and Department for the Fiscal Year Ended March 31, 1975

Section (Volume II)	Department or Ministry	Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		$	$	$	$	$	$	$
1	Agriculture	141,762,217	16,521,813	10,354,061	1,720,859	8,238,441	2,979,241	1,178,570
2	Communications	30,355,107	3,345,913	3,315,803	752,317	19,967,169	1,424,219	560,049
3	Consumer and Corporate Affairs	31,807,384	3,484,000	3,138,950	2,215,867	4,339,000	550,997	134,628
4	Energy, Mines and Resources	59,737,612	6,913,834	5,174,120	1,738,937	13,024,400	5,571,342	1,157,119
5	Environment	167,219,444	19,336,360	22,464,346	2,650,252	29,593,667	16,601,816	13,013,847
6	External Affairs	65,829,482	21,125,399	19,339,181	4,905,064	9,274,155	11,943,574	3,612,919
7	Finance	19,425,258	2,121,955	1,849,428	387,650	3,463,959	360,603	46,238
8	Governor General and Lieutenant-Governors	1,117,756	263,125	190,151	1,539	59,254	24,346	2,949
9	Indian Affairs and Northern Development	139,213,011	15,546,420	16,542,445	2,185,294	88,087,563	4,962,999	6,688,317
10	Industry, Trade and Commerce	108,180,603	13,409,993	14,370,858	15,897,765	18,175,228	4,109,998	258,236
11	Justice	33,885,996	3,882,000	2,077,039	732,561	2,304,445	118,619	37,970
12	Labour	15,924,429	7,495,113	1,595,739	823,733	3,586,450	204,473	39,436
13	Manpower and Immigration	167,067,171	16,776,639	16,060,732	2,187,548	227,720,981	1,736,741	99,640
14	National Defence	1,293,374,165	431,962,367	106,966,802	9,613,243	107,265,007	16,702,572	126,246,817
15	National Health and Welfare	112,178,967	13,718,389	18,860,144	2,457,976	23,160,065	1,463,786	1,395,553
16	National Revenue	284,882,502	30,464,529	22,174,589	2,738,852	7,097,337	6,809,221	971,107
17	Parliament	31,691,732	6,909,037	3,398,629	4,117,035	471,928	774,049	63,817
18	Post Office	518,988,740	57,937,881	119,515,007	4,516,672	4,698,732	2,765,832	2,763,598
19	Privy Council	13,676,973	836,094	1,165,134	2,179,999	2,608,876	211,739	83,207
20	Public Works	86,232,502	16,075,851	7,759,379	555,996	49,274,892	102,968,265	62,863,410
21	Regional Economic Expansion	26,029,116	3,026,748	4,481,372	587,742	5,297,074	895,630	269,755
22	Science and Technology	3,594,027	425,884	393,511	182,050	1,191,792	68,880	14,032
23	Secretary of State	87,516,276	8,571,736	7,608,634	3,254,378	48,479,402	2,093,516	246,517
24	Solicitor General	325,429,267	51,236,846	24,033,773	543,213	18,954,782	10,886,530	8,721,678
25	Supply and Services	66,775,824	6,495,617	11,674,875	667,820	8,698,910	7,623,526	470,089
26	Transport	258,463,305	28,131,852	31,802,676	1,088,196	80,507,750	4,738,113	11,839,421
27	Treasury Board	66,576,394	140,389,983	2,873,407	2,743,472	11,542,057	1,628,301	1,226,016
28	Urban Affairs	4,344,177	525,295	873,374	298,033	4,334,795	783,000	12,526
29	Veterans Affairs	90,333,210	10,610,000	4,121,927	104,660	32,103,574	527,460	1,532,819
		4,251,612,647	937,540,673	484,176,086	71,848,723	833,521,685	211,529,388	245,550,280

Further details are available in Volume II.

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard object	*Less:* receipts and revenues credited to the vote	Net total expenditures	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)–(12)	(13)		
$	$	$	$	$	$	$	$	$	
13,380,542	5,483,804	5,997,215	457,595,594		5,147,312	670,359,669	6,078,718	664,280,951	1
3,142,693	675,367	6,659,978	1,320,295		2,753	71,521,663	11,243,134	60,278,529	2
1,186,668		1,393,553	704,500		31,035	48,986,582		48,986,582	3
6,796,599	53,188	7,635,327	1,175,068,123		130,118,707	1,412,989,308	47,125,873	1,365,863,435	4
24,198,708	39,818,763	25,594,562	34,747,872		15,948,999	411,188,636	28,130,893	383,057,743	5
7,050,926	2,518,141	7,491,829	378,773,664		17,090,137	548,954,471	68,569	548,885,902	6
649,050		357,165	2,771,989,653	3,208,389,771	734,503	6,009,775,233	3,579,913	6,006,195,320	7
55,101		7,173	144,893		31,849	1,898,136		1,898,136	8
22,035,162	135,937,112	10,534,479	233,551,121		4,893,743	680,177,666	7,942,747	672,234,919	9
6,360,220		3,379,683	265,548,447		201,353	449,892,384		449,892,384	10
1,305,610		1,326,462	15,204,405		589,018	61,464,125		61,464,125	11
943,683		748,401	580,102		3,479,988	35,421,547	338,911	35,082,636	12
5,026,183		3,557,063	1,242,980,177		400,099	1,683,612,974	64,645	1,683,548,329	13
314,344,956	56,293,978	192,447,676	38,476,125		9,851,361	2,703,545,069	196,017,148	2,507,527,921	14
18,853,662	6,987,865	4,379,693	5,006,046,560		690,905	5,210,193,565	10,839,568	5,199,353,997	15
14,263,648	706,457	5,212,526	14,850		54,633	375,390,251	23,647,223	351,743,028	16
1,974,044		777,188	599,516		54,772	50,831,747		50,831,747	17
24,809,145		40,227,034	167,766		1,014,578	777,404,985	45,801,348	731,603,637	18
1,930,009		603,966	959,669		28,406,515	52,662,181		52,662,181	19
46,693,794	156,185,645	35,121,874	236,911		2,073,992	566,042,511	42,216,041	523,826,470	20
3,626,528	11,838,653	1,623,424	323,839,761		59,917,040	441,432,843		441,432,843	21
125,711		151,955	172,640		22,592	6,343,074		6,343,074	22
5,647,826	984,349	6,063,307	677,239,921		318,340,395	1,166,046,257	10,686,173	1,155,360,084	23
35,159,560	24,375,401	18,379,484	10,167,738		12,324,975	540,213,247	89,765,488	450,447,759	24
5,051,981		1,311,793	94,030		11,580,246	120,444,711	30,276,288	90,168,423	25
51,538,367	229,944,991	49,290,948	478,935,093		182,347,476	1,408,628,188	105,790,343	1,302,837,845	26
11,839,338	687,308	2,200,308	87,453,841		102,884	329,263,309	18,509,773	310,753,536	27
337,272		382,035	202,712,240		69,239,582	283,842,329	5,019,239	278,823,090	28
12,185,352	9,492,989	1,601,977	487,993,110		75,957	650,683,035	31,196,709	619,486,326	29
640,512,338	681,984,011	434,458,078	13,893,318,617	3,208,389,771	874,767,399	26,769,209,696	714,338,744	26,054,870,952	

Expenditure by Department and Agency and by Type of Expenditure for 1973-74 and 1974-75

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1973-74	1974-75	1973-74	1974-75	1973-74	1974-75	1973-74	1974-75
Agriculture—								
Department	159.2	189.1	7.5	11.4	229.4	436.3	396.1	636.8
Canadian Dairy Commission	0.8	0.9					0.8	0.9
Canadian Livestock Feed Board	0.5	0.6			22.2	21.3	22.7	21.9
Farm Credit Corporation	6.8	4.7					6.8	4.7
	167.3	*195.3*	*7.5*	*11.4*	*251.6*	*457.6*	*426.4*	*664.3*
Communications—								
Department	22.4	28.9	21.5	21.3	0.8	1.3	44.7	51.5
Canadian Radio-Television Commission	6.5	8.6	0.2	0.2			6.7	8.8
	28.9	*37.5*	*21.7*	*21.5*	*0.8*	*1.3*	*51.4*	*60.3*
Consumer and Corporate Affairs—								
Department	33.8	44.9	2.2	1.3	0.5	0.7	36.5	46.9
Food Prices Review Board	0.9	2.1					0.9	2.1
	34.7	*47.0*	*2.2*	*1.3*	*0.5*	*0.7*	*37.4*	*49.0*
Energy, Mines and Resources—								
Department	75.1	87.1	6.5	7.6	159.0	469.7	240.6	564.4
Atomic Energy Control Board	1.2	1.5			7.2	10.4	8.4	11.9
Atomic Energy of Canada Limited	87.9	85.9					87.9	85.9
Eldorado Nuclear Limited		1.6						1.6
National Energy Board	4.8	6.2	0.1	0.1			4.9	6.3
Energy Supplies Allocation Board		0.8	0.1			695.0	0.1	695.8
	169.0	*183.1*	*6.7*	*7.7*	*166.2*	*1,175.1*	*341.9*	*1,365.9*
Environment	244.9	280.2	44.7	68.1	26.5	34.8	316.1	383.1
External Affairs—								
Department	102.9	122.5	8.5	9.9	27.4	35.2	138.8	167.6
Canadian International Development Agency	16.5	35.9	0.2	0.3	283.1	343.6	299.8	379.8
International Joint Commission	0.7	1.4		0.1			0.7	1.5
	120.1	*159.8*	*8.7*	*10.3*	*310.5*	*378.8*	*439.3*	*548.9*
Finance—								
Department	2,620.4	3,223.8	0.2	0.2	1,989.1	2,772.1	4,609.7	5,996.1
Auditor General	5.1	7.6					5.1	7.6
Insurance	1.4	1.6	−0.1				1.3	1.6
Tariff Board	0.7	0.9	0.1				0.8	0.9
	2,627.6	*3,233.9*	*0.2*	*0.2*	*1,989.1*	*2,772.1*	*4,616.9*	*6,006.2*
Governor General and Lieutenant-Governors	1.6	1.8			0.1	0.1	1.7	1.9
Indian Affairs and Northern Development	248.1	279.9	150.3	158.8	196.2	233.5	594.6	672.2
Industry, Trade and Commerce—								
Department	75.4	90.4	0.6	0.7	253.2	264.2	329.2	355.3
Standards Council of Canada					1.0	1.3	1.0	1.3
Statistics Canada	68.6	90.6	1.0	2.7			69.6	93.3
	144.0	*181.0*	*1.6*	*3.4*	*254.2*	*265.5*	*399.8*	*449.9*
Justice	37.0	45.0	0.3	1.3	5.6	15.2	42.9	61.5
Labour—								
Department	20.3	22.8	0.1	0.6	0.5	0.6	20.9	24.0
Canada Labour Relations Board	1.1	2.0	0.2	0.1			1.3	2.1
Information Canada	10.7	8.9	0.2	0.1			10.9	9.0
	32.1	*33.7*	*0.5*	*0.8*	*0.5*	*0.6*	*33.1*	*35.1*
Manpower and Immigration—								
Department	383.8	432.2	2.4	3.5	376.6	322.6	762.8	758.3
Immigration Appeal Board	1.5	2.6					1.5	2.6
Unemployment Insurance Corporation	1.3	2.2			877.5	920.4	878.8	922.6
	386.6	*437.0*	*2.4*	*3.5*	*1,254.1*	*1,243.0*	*1,643.1*	*1,683.5*
National Defence—								
Department	1,961.0	2,196.7	226.5	268.3	41.1	38.4	2,228.6	2,503.4
Defence Construction (1951) Limited	3.4	4.1					3.4	4.1
	1,964.4	*2,200.8*	*226.5*	*268.3*	*41.1*	*38.4*	*2,232.0*	*2,507.5*
National Health and Welfare—								
Department	148.2	181.1	10.1	11.4	3,576.2	4,963.2	3,734.5	5,155.7
Medical Research Council	0.7	0.8			40.4	42.9	41.1	43.7
	148.9	*181.9*	*10.1*	*11.4*	*3,616.6*	*5,006.1*	*3,775.6*	*5,199.4*
National Revenue—								
Customs and Excise	110.7	143.6	3.2	2.3			113.9	145.9
Taxation	153.4	202.2	2.7	3.6			156.1	205.8
	264.1	*345.8*	*5.9*	*5.9*			*270.0*	*351.7*
Parliament—								
The Senate	6.0	6.9	0.1	0.1	0.1	0.1	6.2	7.1
House of Commons	32.8	40.1	0.6	0.7	0.3	0.4	33.7	41.2
Library of Parliament	1.9	2.5					1.9	2.5
	40.7	*49.5*	*0.7*	*0.8*	*0.4*	*0.5*	*41.8*	*50.8*

Expenditure by Department and Agency and by Type of Expenditure for 1973-74 and 1974-75—*Concluded*

(in millions of dollars)

Department and Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1973-74	1974-75	1973-74	1974-75	1973-74	1974-75	1973-74	1974-75
Post Office	563.2	689.0	27.9	42.5	0.1	0.1	591.2	731.6
Privy Council—								
Privy Council Office	8.7	12.4	0.6	0.4	0.8	1.0	10.1	13.8
Canadian Intergovernmental Conference Secretariat	0.2	0.7		0.1			0.2	0.8
Chief Electoral Officer	1.6	29.0					1.6	29.0
Commissioner of Official Languages	1.4	1.9					1.4	1.9
Economic Council of Canada	3.6	4.3					3.6	4.3
Public Service Staff Relations Board	2.2	2.9					2.2	2.9
	17.7	*51.2*	*0.6*	*0.5*	*0.8*	*1.0*	*19.1*	*52.7*
Public Works	243.8	295.6	225.6	228.0	0.3	0.2	469.7	523.8
Regional Economic Expansion—								
Department	36.8	43.3	5.7	14.4	319.2	323.9	361.7	381.6
Cape Breton Development Corporation	49.8	59.8					49.8	59.8
	86.6	*103.1*	*5.7*	*14.4*	*319.2*	*323.9*	*411.5*	*441.4*
Science and Technology—								
Ministry	4.9	4.3	0.1	0.1	0.1	0.1	5.1	4.5
Science Council	1.6	1.8	0.1				1.7	1.8
	6.5	*6.1*	*0.2*	*0.1*	*0.1*	*0.1*	*6.8*	*6.3*
Secretary of State—								
Department	36.8	46.5	0.8	0.8	610.1	628.7	647.7	676.0
Canada Council					36.5	41.0	36.5	41.0
Canadian Broadcasting Corporation	238.8	299.3					238.8	299.3
Canadian Film Development Corporation	3.4	3.2					3.4	3.2
Company of Young Canadians	2.8	3.7					2.8	3.7
National Arts Centre Corporation	4.6	5.8					4.6	5.8
National Film Board	17.4	19.8					17.4	19.8
National Library	6.2	7.7	0.2	0.2			6.4	7.9
National Museums of Canada	17.9	24.4	1.1	2.1	7.5	7.6	26.5	34.1
Public Archives	7.1	9.6	0.3	0.7			7.4	10.3
Public Service Commission	33.8	51.8	0.8	2.2			34.6	54.0
Representation Commissioner	0.3	0.3					0.3	0.3
	369.1	*472.1*	*3.2*	*6.0*	*654.1*	*677.3*	*1,026.4*	*1,155.4*
Solicitor General—								
Department	3.5	5.6	0.1	0.2		0.4	3.6	6.2
Correctional Services	110.6	144.1	12.9	17.4	0.4	0.4	123.9	161.9
Royal Canadian Mounted Police	192.1	247.9	21.3	25.1	9.1	9.3	222.5	282.3
	306.2	*397.6*	*34.3*	*42.7*	*9.5*	*10.1*	*350.0*	*450.4*
Supply and Services—								
Department	63.9	80.6	1.3	1.3	0.1	0.1	65.3	82.0
Canadian Arsenals Limited	1.8	1.8	0.3				2.1	1.8
Canadian Commercial Corporation	6.0	6.4					6.0	6.4
	71.7	*88.8*	*1.6*	*1.3*	*0.1*	*0.1*	*73.4*	*90.2*
Transport—								
Ministry	339.8	441.8	117.9	288.8	58.2	161.3	515.9	891.9
Atlantic Pilotage Authority	1.4	1.1					1.4	1.1
Canadian National Railways					21.3	37.7	21.3	37.7
Canadian Transportation Commission	11.9	15.2	0.1	0.2	247.1	317.6	259.1	333.0
Great Lakes Pilotage Authority	0.9	2.1					0.9	2.1
Laurentian Pilotage Authority	0.8	2.2					0.8	2.2
National Harbours Board	1.5	1.1	0.1				1.6	1.1
Pacific Pilotage Authority	0.5	0.3					0.5	0.3
The St. Lawrence Seaway Authority	26.0	33.4					26.0	33.4
	382.8	*497.2*	*118.1*	*289.0*	*326.6*	*516.6*	*827.5*	*1,302.8*
Treasury Board—								
Department	109.2	148.6	0.1	0.1	1.3	1.2	110.6	149.9
National Research Council	62.7	71.2	8.8	3.8	80.5	85.9	152.0	160.9
	171.9	*219.8*	*8.9*	*3.9*	*81.8*	*87.1*	*262.6*	*310.8*
Urban Affairs—								
Ministry of State	7.3	11.6	0.1	0.4	1.3	2.1	8.7	14.1
Central Mortgage and Housing Corporation	112.2	150.8			56.1	75.2	168.3	226.0
National Capital Commission	15.0	15.4	23.2	23.1		0.2	38.2	38.7
	134.5	*177.8*	*23.3*	*23.5*	*57.4*	*77.5*	*215.2*	*278.8*
Veterans Affairs	104.6	120.4	9.4	11.1	424.3	488.0	538.3	619.5
Total, All Departments and Agencies	9,118.6	11,011.9	948.8	1,237.7	9,988.3	13,805.3	20,055.7	26,054.9

Details of Budgetary Expenditure by Function

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
General government services—			
Legislation and administration—			
Legislative	48.6	87.7	39.1
Executive	57.8	55.0	−2.8
Collection of taxes and duties	270.8	352.7	81.9
National capital region	38.2	38.7	0.5
Other legislation and administration	108.3	113.4	5.1
	523.7	*647.5*	*123.8*
Protection of persons and property—			
Justice	32.4	48.5	16.1
Correctional services	127.5	168.1	40.6
Police protection	222.5	282.3	59.8
Consumer services	53.1	62.4	9.3
Other protection of persons and property	5.7	8.3	2.6
	441.2	*569.6*	*128.4*
	964.9	1,217.1	252.2
Foreign affairs—			
External relations—			
Diplomatic relations	111.2	132.2	21.0
Contributions to international organizations	27.6	34.3	6.7
	138.8	*166.5*	*27.7*
Assistance to developing countries	299.8	379.8	80.0
	438.6	546.3	107.7
Defence	2,236.2	2,511.6	275.4
Transportation and communications—			
Air transport	225.5	432.1	206.6
Water transport	214.6	238.5	23.9
Rail transport	207.5	295.5	88.0
Road transport	53.7	43.9	−9.8
Postal services	591.2	731.6	140.4
Telecommunications	44.7	51.5	6.8
Other transportation and communications	218.7	411.4	192.7
	1,555.9	2,204.5	648.6
Economic development and support—			
Primary industry—			
Agriculture	512.0	768.5	256.5
Fisheries, forestry and water resources	214.8	252.6	37.8
Minerals	196.1	42.4	−153.7
Energy	106.8	805.9	699.1
Other primary industry	32.4	48.1	15.7
	1,062.1	*1,917.5*	*855.4*
Secondary industry	193.1	210.1	17.0
Service industry	19.5	22.8	3.3
Foreign trade	29.3	30.8	1.5
Labour force—			
Working conditions	15.1	16.6	1.5
Training	488.7	469.4	−19.3
Immigration	43.0	52.5	9.5
Other labour force	237.3	246.5	9.2
	784.1	*785.0*	*0.9*

	Fiscal year ended March 31		Increase or decrease (−)
	1974	1975	
Economic development and support—*Concluded*			
General research—			
Social science research	92.1	120.5	28.4
Physical science research	166.7	164.7	−2.0
	258.8	*285.2*	*26.4*
Regional development	468.2	499.1	30.9
Other economic development and support	55.2	533.6	478.4
	2,870.3	4,284.1	1,413.8
Health and welfare—			
Health—			
Public health	42.8	51.9	9.1
Medical care	756.0	837.8	81.8
Hospital care	1,065.7	1,307.6	241.9
Other health	29.6	38.3	8.7
	1,894.1	*2,235.6*	*341.5*
Income maintenance—			
Payments to families	995.7	1,824.1	828.4
Payment to Old Age Security Fund	235.0	254.2	19.2
Payments to unemployed	877.8	921.7	43.9
	2,108.5	*3,000.0*	*891.5*
Social assistance—			
Canada assistance plan	506.3	719.0	212.7
Aid to handicapped	13.3	14.3	1.0
Other social assistance	47.1	59.7	12.6
	566.7	*793.0*	*226.3*
Veterans benefits	538.3	619.5	81.2
Indians and Eskimos	395.0	463.0	68.0
Housing and urban renewal	177.0	240.1	63.1
Other health and welfare	9.8	10.2	0.4
	5,689.4	7,361.4	1,672.0
Education assistance—			
Post-secondary education	485.6	504.4	18.8
Other education	131.4	136.4	5.0
	617.0	640.8	23.8
Culture and recreation—			
Archives, galleries, theatres, etc.	42.5	54.6	12.1
Parks, historic sites and other recreational areas	100.4	99.6	−0.8
Film, radio and television	262.9	327.9	65.0
Other culture and recreation	76.1	84.6	8.5
	481.9	566.7	84.8
Fiscal transfer payments—			
Statutory subsidies to provincial governments	33.8	33.8	
Revenue equalization payments	1,517.1	2,290.6	773.5
Other fiscal transfer payments	323.2	314.5	−8.7
	1,874.1	2,638.9	764.8
Public debt	2,591.9	3,208.4	616.5
Internal overhead expenses—			
Government support services	634.2	739.9	105.7
Contribution to employee pension and medical plans	101.3	135.2	33.9
	735.5	875.1	139.6
Grand total	20,055.7	26,054.9	5,999.2

Appropriations and Expenditures by Departments for the Fiscal Year ended March 31, 1975

(with comparative expenditures for the preceding year)

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	AGRICULTURE				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures and contributions	27,479,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	558,215 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,245,800 00			
		29,283,015 00			
	Less transfer to:				
	Vote 5	189,299 00			
	Vote 20	346,118 00			
	Vote 35	558,000 00			
		1,093,417 00			
		28,189,598 00	26,449,417 76	1,740,180 24	21,450,309 97
Stat.	Minister of Agriculture—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	1,876,000 00	1,876,000 00		1,178,000 00
		30,082,597 92	*28,342,417 68*	*1,740,180 24*	*22,645,309 89*
	RESEARCH PROGRAM				
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to "The Canadian Entomologist", the grants listed in the Estimates and contributions	58,752,000 00			
	5b To authorize the transfer of $405,000 from Agriculture Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of	316,300 00			
	5d To authorize the transfer of $189,299 from Agriculture Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 1	189,299 00			
	Transfer from Vote 10	405,000 00			
	Transfer from Treasury Board Vote 5 contingencies	804,400 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,853,365 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	112,875 00			
		62,433,240 00	62,130,215 55	303,024 45	55,620,468 89
10	Capital expenditures	7,704,000 00			
	Less transfer to Vote 5	405,000 00			
		7,299,000 00	7,126,271 88	172,728 12	3,680,891 10
Stat.	Contributions to superannuation accounts	5,078,000 00	5,078,000 00		3,658,000 00
	Expenditures from appropriations not required for 1974-75				100 00
		74,810,240 00	*74,334,487 43*	*475,752 57*	*62,959,459 99*
	PRODUCTION AND MARKETING PROGRAM				
15	Operating expenditures and authority to spend revenue received during the year	30,303,000 00			
	Transfer from Treasury Board Vote 5 contingencies	672,500 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,099,305 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	132,700 00			
		32,207,505 00	32,158,475 78	49,029 22	28,492,462 47

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	AGRICULTURE—*Continued*				
	Department—*Continued*				
	PRODUCTION AND MARKETING PROGRAM—*Concluded*				
20	The grants listed in the Estimates and contributions	$148,520,000 00			
	20b	169,395,000 00			
	20d To authorize the transfer of $346,118 from Agriculture Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 1	346,118 00			
	Unexpended balance carried forward from Vote 15 (1973-74 appropriations)	38,124,636 85			
		356,385,755 85	323,767,997 85	*32,617,758 00	159,884,206 74
25	Payments, in accordance with agreements entered into by the Minister with the provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	$ 49,970,000 00			
	25a	6,780,500 00			
	25b	14,441,500 00			
	25d	3,917,000 00			
		75,109,000 00	74,620,777 01	488,222 99	51,473,766 49
Stat.	Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)	31,139,930 47	31,139,930 47		15,181,871 51
Stat.	Contributions to superannuation accounts	2,786,000 00	2,786,000 00		2,007,000 00
Stat.	Refunds of amounts credited to revenue in previous years	234 95	234 95		282 59
	Expenditures from appropriations not required for 1974–75				100,000 00
		497,628,426 27	*464,473,416 06*	*33,155,010 21*	*257,139,589 80*
	HEALTH OF ANIMALS PROGRAM				
35	Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year	$ 36,257,000 00			
	35b To authorize the transfer of $558,000 from Agriculture Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of	5,090,700 00			
	Transfer from Vote 1	558,000 00			
	Transfer from Treasury Board Vote 5 contingencies	1,995,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,174,535 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	78,600 00			
		45,153,835 00	44,853,696 02	300,138 98	33,991,857 64
Stat.	Contributions to superannuation accounts	3,535,000 00	3,535,000 00		2,430,000 00
Stat.	Federal Court awards	6,036 78	6,036 78		
		48,694,871 78	*48,394,732 80*	*300,138 98*	*36,421,857 64*
	CANADIAN GRAIN COMMISSION PROGRAM				
40	Program expenditures, contributions and authority to purchase and sell screenings	$ 20,077,000 00			
	Transfer from Treasury Board Vote 5 contingencies	219,400 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	528,505 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	9,175 00			
		20,834,080 00	19,649,095 34	1,184,984 66	15,828,997 49

*Includes $31,953,740 57 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	AGRICULTURE—*Concluded*					
	Department—*Concluded*					
	CANADIAN GRAIN COMMISSION PROGRAM—*Concluded*					
Stat.	Salaries of the Commissioners (R.S. c. G-16)		95,189 53	95,189 53		89,101 74
Stat.	Contributions to superannuation accounts		1,460,000 00	1,460,000 00		1,038,000 00
			22,389,269 53	*21,204,284 87*	*1,184,984 66*	*16,956,099 23*
			673,605 405 50	636,749,338 84	36,856,066 66	396,122,316 55
	Canadian Dairy Commission					
45	Program expenditures	$ 871,000 00				
	Transfer from Treasury Board Vote 5 contingencies	22,300 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	17,825 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	2,650 00				
			913,775 00	894,727 85	19,047 15	751,465 91
	Canadian Livestock Feed Board					
50	Operating expenditures		675,000 00	619,527 46	55,472 54	464,084 32
55	Contributions	$ 21,000,000 00				
	55d	822,379 00				
			21,822,379 00	21,301,356 88	521,022 12	22,273,304 15
			22,497,379 00	21,920,884 34	576,494 66	22,737,388 47
	Farm Credit Corporation					
60	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1975		5,300,000 00	4,716,000 00	584,000 00	6,808,000 00
	Total		702,316,559 50	664,280,951 03	38,035,608 47	426,419,170 93
	COMMUNICATIONS					
	Details of expenditure and revenue are given in volume II					
	Department					
1	Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences	$ 24,011,000 00				
	1b	1,629,470 00				
	Transfer from Treasury Board Vote 5 contingencies	1,456,249 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	796,205 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,120,200 00				
			29,013,124 00	27,783,481 37	1,229,642 63	21,706,892 08
5	Capital expenditures		21,582,000 00	21,365,536 44	216,463 56	21,530,358 90
Stat.	Minister of Communications—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		2,344,350 00	2,344,350 00		1,435,000 00
Stat.	Refunds of amounts credited to revenue in previous years		2,012 50	2,012 50		
			52,958,486 42	*51,512,380 23*	*1,446,106 19*	*44,689,250 90*

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	COMMUNICATIONS—*Concluded*					
	Canadian Radio-Television Commission					
15	Program expenditures and contributions	$ 7,311,400 00				
	15b	170,000 00				
	Transfer from Treasury Board Vote 5 contingencies	271,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	172,150 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	286,900 00				
			8,211,450 00	8,196,148 74	15,301 26	6,429,571 16
Stat.	Contributions to superannuation accounts		570,000 00	570,000 00		317,000 00
			8,781,450 00	*8,766,148 74*	*15,301 26*	*6,746,571 16*
	Total		61,739,936 42	60,278,528 97	1,461,407 45	51,435,822 06
	CONSUMER AND CORPORATE AFFAIRS					
	Details of expenditure and revenue are given in volume II					
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 7,869,000 00				
	1d To authorize the transfer of $656,999 from Consumer and Corporate Affairs Vote 5, and $50,000 from Consumer and Corporate Affairs Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	656,999 00				
	Transfer from Vote 10	50,000 00				
	Transfer from Treasury Board Vote 5 contingencies	292,153 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	169,520 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	671,900 00				
			9,709,573 00	9,600,231 79	109,341 21	7,497,688 85
Stat.	Minister of Consumer and Corporate Affairs—Salary and motor car allowance		16,999 87	16,999 87		16,999 92
Stat.	Contributions to superannuation accounts		532,000 00	532,000 00		281,000 00
			10,258,572 87	*10,149,231 66*	*109,341 21*	*7,795,688 77*
	CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grants listed in the Estimates	$ 16,358,000 00				
	5d	1 00				
	Transfer from Treasury Board Vote 5 contingencies	591,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	406,990 00				
	Transfer from Treasury Board Vote 10 student summer employment	40,000 00				
		17,395,991 00				
	Less transfer to:					
	Vote 1	$ 656,999 00				
	Vote 15	239,999 00				
		896,998 00				
			16,498,993 00	16,457,370 29	41,622 71	12,579,906 10
Stat	Contributions to superannuation accounts		1,418,000 00	1,418,000 00		841,000 00
			17,916,993 00	*17,875,370 29*	*41,622 71*	*13,420,906 10*

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	CONSUMER AND CORPORATE AFFAIRS—*Concluded*					
	Department—*Concluded*					
	CORPORATE AFFAIRS PROGRAM					
10	Program expenditures	$ 4,757,000 00				
	Transfer from Treasury Board Vote 5 contingencies	259,824 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	118,435 00				
		5,135,259 00				
	Less transfer to Vote 1	50,000 00				
			5,085,259 00	4,940,259 82	144,999 18	3,989,896 47
Stat.	Contributions to superannuation accounts		417,000 00	417,000 00		238,000 00
			5,502,259 00	*5,357,259 82*	*144,999 18*	*4,227,896 47*
	COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of investigation and research—Operating expenditures	$ 3,719,000 00				
	15d To authorize the transfer of $239,999 from Consumer and Corporate Affairs Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	239,999 00				
	Transfer from Treasury Board Vote 5 contingencies	128,824 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	87,215 00				
			4,175,039 00	4,061,756 88	113,282 12	3,154,801 75
20	Restrictive Trade Practices Commission—Operating expenditures	$ 274,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	6,000 00				
			280,000 00	265,456 93	14,543 07	110,038 56
Stat.	Contributions to superannuation accounts		334,000 00	334,000 00		246,000 00
			4,789,039 00	*4,661,213 81*	*127,825 19*	*3,510,840 31*
	INTELLECTUAL PROPERTY PROGRAM					
25	Program expenditures and the grant listed in the Estimates	$ 7,980,000 00				
	25d	1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	225,925 00				
			8,205,926 00	8,159,569 56	46,356 44	6,996,128 65
Stat.	Contributions to superannuation accounts		703,000 00	703,000 00		508,000 00
Stat.	Refunds of amounts credited to revenue in previous years		22,281 28	22,281 28		16,201 42
			8,931,207 28	*8,884,850 84*	*46,356 44*	*7,520,330 07*
			47,398,071 15	46,927,926 42	470,144 73	36,475,661 72
	Food Prices Review Board					
30	Program expenditures	$ 1,815,000 00				
	30d	150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	18,885 00				
			1,983,885 00	1,978,655 53	5,229 47	931,256 76
Stat.	Contributions to superannuation accounts		80,000 00	80,000 00		
			2,063,885 00	2,058,655 53	5,229 47	931,256 76
	Total		49,461,956 15	48,986,581 95	475,374 20	37,406,918 48

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	ENERGY, MINES AND RESOURCES				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures and authority to spend revenue received during the year	$ 8,008,000 00			
	1b	172,000 00			
	1d To authorize the transfer of $147,999 from Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 5	147,999 00			
	Transfer from Treasury Board Vote 5 contingencies	338,740 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	161,555 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	887,500 00			
			9,715,795 00	9,503,167 24	212,627 76	6,756,410 31
Stat.	Minister of Energy, Mines and Resources—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		604,000 00	604,000 00		400,000 00
			10,336,794 92	*10,124,167 16*	*212,627 76*	*7,173,410 23*
	MINERAL AND ENERGY RESOURCES PROGRAM					
5	Program expenditures, the grants listed in the Estimates and contributions	$ 41,748,000 00				
	5b	1,640,400 00				
	5d To extend the purposes of Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1974, to authorize (a) the Minister, on behalf of Canada, to enter into an agreement with Interprovincial Pipe Line Limited, subject to the approval of the Governor in Council, respecting the making of deficiency payments to the said company in connection with the construction and operation of the Montreal Extension of the Interprovincial Pipe Line system, (b) the making of such payments in the current and subsequent fiscal years, as may be required under the agreement referred to in paragraph (a), and to further provide that any tolls or tariffs allowed or prescribed by the National Energy Board as contemplated by the agreement referred to in paragraph (a) shall be deemed not to make, contain or result in unjust discrimination within the meaning of Part IV of the National Energy Board Act	1 00				
	Transfer from Treasury Board Vote 5 contingencies	1,227,387 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	860,570 00				
		45,476,358 00				
	Less transfer to:					
	Vote 1	$ 147,999 00				
	Vote 15	627,999 00				
		775,998 00				
			44,700,360 00	44,172,565 68	527,794 32	38,560,208 06

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	ENERGY, MINES AND RESOURCES—*Continued*				
	Department—*Concluded*				
	MINERAL AND ENERGY RESOURCES PROGRAM—*Concluded*				
10	Uranium Canada Limited—Program expenditures	12,000 00	6,303 99	5,696 01	5,026 48
11a	Payments for the purposes of the Petroleum Products Compensation Program, as described generally in the Imported Oil and Petroleum Products Compensation Regulations made by the Governor in Council pursuant to Energy, Mines and Resources Vote 11b of the Appropriation Act No. 1, 1974, to refiners and other persons who import crude oil and other petroleum products: (a) from outside Canada, (b) for comsumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line	470,000,000 00	467,212,843 89	2,787,156 11	157,353,354 17
Stat.	Contributions to superannuation accounts	2,901,000 00	2,901,000 00		1,909,000 00
		517,613,360 00	*514,292,713 56*	*3,320,646 44*	*197,827,588 71*
	EARTH SCIENCES PROGRAM				
15	Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions $ 35,641,000 00				
	15b 807,300 00				
	15d To authorize the transfer of $627,999 from Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 5 627,999 00				
	Transfer from Treasury Board Vote 5 contigencies 620,004 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 687,655 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 12,600 00				
		38,396,559 00	37,856,402 44	540,156 56	34,219,652 13
Stat.	Contributions to superannuation accounts	2,088,000 00	2,088,000 00		1,318,000 00
		40,484,559 00	*39,944,402 44*	*540,156 56*	*35,537,652 13*
		568,434,713 92	564,361,283 16	4,073,430 76	240,538,651 07
	Atomic Energy Control Board				
20	Operating expenditures $ 1,223,000 00				
	20b 100,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 30,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 49,200 00				
		1,402,200 00	1,402,194 50	5 50	1,068,331 15
25	The grants listed in the Estimates and contributions $ 7,375,000 00				
	25b 3,000,000 00				
		10,375,000 00	10,375,000 00		7,245,000 00
Stat.	Contributions to superannuation accounts	108,000 00	108,000 00		64,000 00
		11,885,200 00	11,885,194 50	5 50	8,377,331 15

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	ENERGY MINES AND RESOURCES—*Concluded*				
	Atomic Energy of Canada Limited				
	NUCLEAR RESEARCH AND UTILIZATION PROGRAM				
30	Operating expenditures	81,655,000 00	80,650,000 00	1,005,000 00	82,158,835 84
35	Capital expenditures	5,271,000 00	5,271,000 00		5,759,000 00
		86,926,000 00	85,921,000 00	1,005,000 00	87,917,835 84
	Eldorado Nuclear Limited				
47d	Payment to Eldorado Nuclear Limited for a program of uranium exploration	1,700,000 00	1,565,529 46	134,470 54	
	National Energy Board				
50	Program expenditures	$ 5,473,815 00			
	Transfer from Treasury Board Vote 5 contingencies	260,045 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	68,700 00			
		5,802,560 00	5,781,092 05	21,467 95	4,662,225 92
Stat.	Contributions to superannuation accounts	507,185 00	507,185 00		276,000 00
		6,309,745 00	6,288,277 05	21,467 95	4,938,225 92
	Energy Supplies Allocation Board				
51b	Operating expenditures	900,000 00	887,190 23	12,809 77	80,454 52
52a	Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as described in the regulations, (a) from outside Canada, (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line, and to authorize the Energy Supplies Allocation Board (c) from and after November 1, 1974 to administer the said regulations, and (d) to perform such other duties and functions in connection with the said regulations and the Petroleum Products Compensation Program as the Minister may require	330,000,000 00	329,955,248 00	44,752 00	
53c	Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as prescribed in the regulations (a) from outside Canada (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line	365,000,000 00	364,999,713 00	287 00	
		695,900,000 00	695,842,151 23	57,848 77	80,454 52
	Total	1,371,155,658 92	1,365,863,435 40	5,292,223 52	341,852,498 50

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	ENVIRONMENT				
	Details of expenditure and revenue are given in volume II				
	ADMINISTRATION PROGRAM				
1	Program expenditures, the grant listed in the Estimates and contributions ..... $ 12,522,000 00				
	1d To authorize the transfer of $82,999 from Environment Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 10 ..... 82,999 00				
	Transfer from Treasury Board Vote 5 contingencies 754,888 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 294,660 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 1,913,000 00				
		15,567,548 00	15,407,295 74	160,252 26	13,387,567 83
Stat.	Minister of Environment—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	880,000 00	880,000 00		650,000 00
Stat.	Refunds of amounts credited to revenue in previous years	4,962 27	4,962 27		1,215 47
		16,469,510 19	*16,309,257 93*	*160,252 26*	*14,055,783 22*
	FISHERIES AND MARINE PROGRAM				
5	Operating expenditures, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commission, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects and to spend revenue received during the year ..... $ 97,881,000 00				
	5b 7,984,000 00				
	5d To authorize the transfer of $1,958,444 from Environment Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 10 ..... 1,958,444 00				
	Transfer from Treasury Board Vote 5 contingencies 2,270,555 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 2,216,855 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 103,500 00				
		112,414,355 00	111,565,877 82	848,477 18	97,896,665 95
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels ..... $ 50,130,000 00				
	10b 6,195,000 00				
	56,325,000 00				
	Less transfer to:				
	Vote 1 ..... $ 82,999 00				
	Vote 5 ..... 1,958,444 00				
	Vote 15 ..... 4,187,057 00				
	6,228,500 00				
		50,096,500 00	47,238,190 83	2,858,309 17	25,077,404 05
15	The grants listed in the Estimates and contributions ..... $ 10,505,000 00				
	15a 2,596,000 00				
	15b 1,665,000 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	ENVIRONMENT—*Concluded*				
	FISHERIES AND MARINE PROGRAM—*Concluded*				
	15d To authorize the transfer of $4,187,057 from Environment Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote, and to provide a further amount of	3,812,943 00			
	Transfer from Vote 10	4,187,057 00			
		22,766,000 00	20,103,708 01	2,662,291 99	14,009,084 29
Stat.	Contributions to superannuation accounts	6,547,000 00	6,547,000 00		4,734,000 00
		191,823,855 00	*185,454,776 66*	*6,369,078 34*	*141,717,154 29*
	ENVIRONMENTAL SERVICES PROGRAM				
20	Operating expenditures including recoverable expenditures, incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydro-metric surveys, and authority to spend revenue received during the year	$128,730,000 00			
	20b	383,375 00			
	20d To authorize the transfer of $856,763 from Environment Vote 25, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 25	856,763 00			
	Transfer from Treasury Board Vote 5 contingencies	3,559,936 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	3,126,155 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	591,000 00			
		137,247,230 00	136,187,633 87	1,059,596 13	122,853,308 65
25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	$ 23,296,000 00			
	Less transfer to:				
	Vote 20	$ 856,763 00			
	Vote 30	659,999 00			
		1,516,762 00			
		21,779,238 00	20,695,679 96	1,083,558 04	18,974,102 47
30	The grants listed in the Estimates and contributions	$ 13,783,800 00			
	30a	1,000 00			
	30b	495,000 00			
	30d To authorize the transfer of $659,999 from Environment Vote 25, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 25	659,999 00			
		14,939,800 00	14,538,395 07	401,404 93	12,271,433 06
Stat.	Contributions to superannuation accounts	9,872,000 00	9,872,000 00		6,191,000 00
		183,838,268 00	*181,293,708 90*	*2,544,559 10*	*160,289,844 18*
	Total	392,131,633 19	383,057,*743 49*	9,073,889 70	316,062,781 69

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	EXTERNAL AFFAIRS				
	Details of expenditure and revenue are given in volume II				
	Department				
	CANADIAN INTEREST ABROAD PROGRAM				
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	$112,286,666 00			
	1b	848,600 00			
	1d To authorize the transfer of $400,000 from External Affairs Vote 5, and $1,000,000 from External Affairs Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote, and to provide a further amount of	500,000 00			
	Transfer from Vote 5	400,000 00			
	Transfer from Vote 10	1,000,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,349,285 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,248,000 00			
			117,632,551 00	117,417,238 19	215,312 81	99,143,161 69
5	Capital expenditures	$ 9,982,000 00			
	5b	386,500 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	27,300 00			
		10,395,800 00			
	Less transfer to Vote 1	400,000 00			
			9,995,800 00	9,913,070 69	82,729 31	8,537,255 11
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January 1974 which is	$ 30,996,635 00			
	10b The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars,				

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	EXTERNAL AFFAIRS—*Continued*					
	Department—*Concluded*					
	CANADIAN INTEREST ABROAD PROGRAM—*Concluded*					
	estimated as of October, 1974 which is	2,197,165 00				
	10d	1 00				
		33,193,801 00				
	Less transfer to Vote 1	1,000,000 00				
			32,193,801 00	35,108,149 17	−2,914,348 17	27,329,413 39
Stat.	Secretary of State for External Affairs—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act		39,268 03	39,268 03		48,947 90
Stat.	Contributions to superannuation accounts		3,968,000 00	3,968,000 00		3,283,000 00
Stat.	Refunds of amounts credited to revenue in previous years		1,134 72	1,134 72		29,099 71
Stat.	Supplementary retirement benefits—Benefits re diplomatic service		13,473 96	13,473 96		4,000 00
			163,861,028 63	*166,477,334 68*	*−2,616,306 05*	*138,391,877 72*
	WORLD EXHIBITIONS PROGRAM					
20	Program expenditures and contributions	$ 440,000 00				
	20b	650,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	1,530 00				
			1,091,530 00	1,081,858 00	9,672 00	350,976 82
Stat.	Contributions to superannuation accounts		8,000 00	8,000 00		7,000 00
			1,099,530 00	*1,089,858 00*	*9,672 00*	*357,976 82*
			164,960,558 63	167,567,192 68	−2,606,634 05	138,749,854 54
	Canadian International Development Agency					
25	Operating expenditures	$ 17,685,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	370,372 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	748,730 00				
			18,804,102 00	18,612,769 23	191,332 77	15,892,231 22
26d	Effective July 1, 1974, to release the Export Development Corporation from its obligation for payment to the Minister of Finance of the total principal and interest accruing thereon under loans made by the Minister of Finance to the Export Development Corporation on account of agreements dated November 23, 1962, June 12, 1963, August 9, 1965 and April 10, 1969 between the Export Development Corporation and Pakistan or agencies thereof for the financing of the purchase of Canadian equipment and services; and to authorize the Corporation to forgive Bangladesh the obligations it has assumed with respect to the said agreements		16,466,208 00	16,251,158 63	215,049 37	
30	The grants listed in the Estimates, the commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years and the payment to the special account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1974 which is	$332,000,000 00				
	30b	1 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	EXTERNAL AFFAIRS—*Concluded*				
	Canadian International Development Agency—*Concluded*				
	Unexpended balance carried forward from Vote 25 (1973-74 appropriations) 11,981,352 93				
		343,981,353 93	343,621,510 20	359,843 73	283,094,803 90
Stat.	Contributions to superannuation accounts	1,315,000 00	1,315,000 00		853,000 00
		380,566,663 93	379,800,438 06	766,225 87	299,840,035 12
	International Joint Commission				
40	Salaries and expenses of the Canadian section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada–United States agreement on Great Lakes Water Quality $ 1,284,000 00				
40b	495,000 00	1,779,000 00	1,468,271 27	310,728 73	709,800 87
Stat.	Contributions to superannuation accounts	50,000 00	50,000 00		16,000 00
		1,829,000 00	1,518,271 27	310,728 73	725,800 87
	Total	547,356,222 56	548,885,902 01	−1,529,679 45	439,315,690 53
	FINANCE				
	Details of expenditure and revenue are given in volume II				
	Department				
	FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1	Program expenditures including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office and authority to spend revenue received during the year $ 13,004,000 00				
1d	To extend the purposes of Finance Vote 1, Appropriation Act No. 3, 1974;				
	(a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $75,087.18 and				
	(b) to provide that effective July 1, 1975				
	(i) the expressions "one thousand four hundred dollars" and "seven hundred dollars" where they appear in Finance Vote 1, Appropriation Act No. 3, 1972, shall be read as "one thousand eight hundred dollars" and "nine hundred dollars" respectively, and				
	(ii) the expressions "1970" and "one hundred and fifteen million dollars" whenever they appear in section 11 of the Canada Student Loans Act shall be read as "1975" and "one hundred and seventy-five million dollars" respectively	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	293,105 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	554,900 00			
		13,852,006 00			
	Less transfer to Vote 16d	36,000 00			
		13,816,006 00	13,815,950 81	55 19	10,585,130 20

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	FINANCE—*Continued*				
	Department—*Continued*				
	FINANCIAL AND ECONOMIC POLICIES PROGRAM—*Concluded*				
Stat.	Minister of Finance—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Payment of liabilities previously transferred to revenue	126,301 23	126,301 23		132,259 64
Stat.	Contributions to superannuation accounts	1,058,000 00	1,058,000 00		638,000 00
	Expenditures from appropriations not required for 1974-75				1,890 84
		15,017,307 15	*15,017,251 96*	*55 19*	*11,374,280 60*
	MUNICIPAL GRANTS PROGRAM				
10	Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act	72,115,000 00	71,929,760 12	185,239 88	65,384,595 62
	PUBLIC DEBT PROGRAM				
Stat.	Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10)	3,199,223,489 37	3,199,223,489 37		2,586,568,256 18
Stat.	Servicing costs and cost of issuing new loans (R.S. c. F-10)	9,166,281 83	9,166,281 83		5,329,623 33
		3,208,389,771 20	*3,208,389,771 20*		*2,591,897,879 51*
	PREMIUM, DISCOUNT AND EXCHANGE				
	Expenditures from appropriations not required for 1974-75				16,998,870 44
	FISCAL TRANSFER PAYMENTS PROGRAM				
Stat.	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6) and other statutory authority	2,435,552,653 08	2,435,552,653 08		1,694,260,585 27
Stat.	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)	27,035,125 00	27,035,125 00		26,363,125 00
		2,462,587,778 08	*2,462,587,778 08*		*1,720,623,710 27*
	CONTRACTING-OUT PAYMENTS PROGRAM				
Stat.	Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6)	176,406,306 13	176,406,306 13		153,413,700 45
	GUARANTEED LOANS PROGRAM				
Stat.	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17)	43,675,885 51	43,675,885 51		36,198,169 30
	ANTI-DUMPING TRIBUNAL PROGRAM				
15	Program expenditures $ 482,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 10,265 00				
		492,265 00	471,405 90	20,859 10	349,363 43
Stat.	Contributions to superannuation accounts	46,000 00	46,000 00		17,000 00
		538,265 00	*517,405 90*	*20,859 10*	*366,363 43*
	FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
Stat.	Forgiveness of indebtedness in accordance with the terms and conditions as set out in Finance Vote 19a, Appropriation Act No. 4, 1971	85,622 58	85,622 58		6,514,960 77
	SPECIAL PROGRAMS				
16d	Payment of $36,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; to				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	FINANCE—*Continued*				
	Department—*Concluded*				
	SPECIAL PROGRAMS—*Concluded*				
	authorize the deletion from the accounts of advances made to the Province of Saskatchewan in the amount of $73,691.12 to provide seed grain loans to farmers pursuant to Finance Vote 281, Appropriation Act No. 1, 1908; to authorize the transfer of $36,000 from Finance Vote 1, Appropriation Act No. 3, 1974 for the purposes of this Vote, and to provide a further amount of ..... $ 73,692 00				
	Transfer from Vote 1 ..... 36,000 00				
		109,692 00	109,691 12	88	20,000 00
17d	To provide that in the case of any Canada Savings Bonds issued after 1961, notwithstanding the terms and conditions of any Order in Council governing the issue thereof, the said bonds shall be deemed to be and to have been, at all times since their issue transferable between a Trust governed by a Registered Retirement Savings Plan, a Pension Fund or Plan or a Profit Sharing Plan and a beneficiary thereof, and to be registrable in the name of the Trust; and to further provide that any such bonds purported to have been paid at any time by a taxpayer as a payment to or under a Registered Retirement Savings Plan, a Pension Fund or Plan or a Profit Sharing Plan, shall, at that time, be deemed to have been acquired as an investment by the trust governed by the Plan or Fund	1 00		1 00	
	Expenditures from appropriations not required for 1974-75				5,000,000 00
		109,693 00	*109,691 12*	*1 88*	*5,020,000 00*
	WINTER CAPITAL PROJECTS FUND PROGRAM				
Stat.	Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	17,268,301 16	17,268,301 16		1,916,177 57
		5,996,193,929 81	5,995,987,773 76	206,156 05	4,609,708,707 96
	Auditor General				
20	Program expenditures ..... $ 6,202,000 00				
	20b 255,000 00				
	20d 255,000 00				
	Transfer from Treasury Board Vote 5 contingencies 123,300 00				
	Transfer from Treasury Board Vote 7b cost of livng allowance 135,760 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 157,200 00				
		7,128,260 00	6,949,292 04	178,967 96	4,629,669 59
Stat.	Salary of the Auditor General	41,973 43	41,973 43		41,858 44
Stat.	Contributions to superannuation accounts	633,000 00	633,000 00		373,000 00
		7,803,233 43	7,624,265 47	178,967 96	5,044,528 03
	Insurance				
25	Program expenditures and authority to spend revenue received during the year ..... $ 797,000 00				
	25a 133,584 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 81,475 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 31,800 00				
		1,043,859 00	930,295 71	113,563 29	639,615 75
Stat.	Civil service insurance actuarial liability adjustment	389,691 46	389,691 46		519,569 37
Stat.	Contributions to superannuation accounts	294,000 00	294,000 00		173,000 00
		1,727,550 46	1,613,987 17	113,563 29	1,332,185 12

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	FINANCE—*Concluded*					
	Tariff Board					
30	Program expenditures	$ 632,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	14,765 00				
			646,765 00	646,449 93	315 07	508,000 29
Stat.	Salaries of the members of the Tariff Board (R.S. c. T-1)		245,844 03	245,844 03		215,230 06
Stat.	Contributions to superannuation accounts		77,000 00	77,000 00		49,000 00
			969,609 03	969,293 96	315 07	772,230 35
	Total		6,006,694,322 73	6,006,195,320 36	499,002 37	4,616,857,651 46
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS					
	Details of expenditures and revenue are given in volume II					
1	Program expenditures and the grants listed in the Estimates	$ 1,394,333 00				
	1d	60,650 00				
	Transfer from Treasury Board Vote 5 contingencies	23,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	9,000 00				
			1,486,983 00	1,493,085 75	−*6,102 75	1,343,820 66
Stat.	Salary of the Governor General (R.S. c. G-14)		48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S–2)		181,870 79	181,870 79		181,999 80
Stat.	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G–15)		83,512 62	83,512 62		63,453 92
Stat.	Contributions to superannuation accounts		91,000 00	91,000 00		84,000 00
	Total		1,892 033 01	1,898,135 76	−*6,102 75	1,721,940 98
	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
	Details of expenditures and revenue are given in volume II					
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 14,497,500 00				
	1b	581,100 00				
	Transfer from Treasury Board Vote 5 contingencies	285,065 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	445,982 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	896,400 00				
			16,706,047 00	16,541,473 16	164,573 84	13,237,741 67
Stat.	Minister of Indian Affairs and Northern Development—Salary and motor car allowance		16,999 96	16,999 96		16,999 92
Stat.	Contributions to superannuation accounts		1,320,000 00	1,320,000 00		850,000 00
			18,043,046 96	*17,878,473 12*	*164,573 84*	*14,104,741 59*
	INDIAN AND ESKIMO AFFAIRS PROGRAM					
5	Operating expenditures including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and					

*This overexpenditure was due to an error in the processing of severance pay for a retiring employee.

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balznces	1973–74 Expenditures
		$	$	$	$
	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT —*Continued*				
	Department —*Continued*				
	INDIAN AND ESKIMOS AFFAIRS PROGRAM—*Continued*				
	Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	$273,173,000 00			
	5b To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1974, to provide that notwithstanding the provisions of the Indian Affairs and Northern Development Vote L53b of Appropriation Act No. 1, 1970, the maximum aggregate amount that may be paid out of the Consolidated Revenue Fund in the current and subsequent fiscal years in respect of all guarantees authorized and given under said Vote L53b shall be $30,000,000	17,217,000 00			
	5d To reimburse the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Indian Affairs and Northern Development Vote L18b, Appropriation Act No. 1, 1972, in the amount of $443,842 to offset the excess of expenditures over revenues, and to provide a further amount of	11,255,800 00			
	Transfer from Treasury Board Vote 5 contingencies	1,708,170 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	2,463,447 00			
		305,817,417 00	304,044,031 02	1,773,385 98	259,496,847 81
10	Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT —*Continued*				
	Department—*Continued*				
	INDIAN AND ESKIMO AFFAIRS PROGRAM—*Concluded*				
	education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian Bands in the construction of housing and other buildings.....$ 81,024,000 00				
	10b..... 167,000 00				
		81,191,000 00	80,568,867 23	622,132 77	70,777,338 45
Stat.	Indian annuities.....	674,745 00	674,745 00		640,114 00
Stat.	Write-off of active assets.....	160,087 25	160,087 25		41,890 67
Stat.	Write-off of loans issued from Indian housing assistance account.....	734,338 36	734,338 36		600,360 67
Stat.	Refunds of amounts credited to revenue in previous years....	7,191 11	7,191 11		11,540 43
Stat.	Contributions to superannuation accounts.....	6,435,000 00	6,435,000 00		4,596,000 00
		395,019,778 72	*392,624,259 97*	*2,395,518 75*	*336,164,092 03*
	NORTHERN AFFAIRS PROGRAM				
30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the government of the Northwest Territories.....$ 27,369,900 00				
	30b..... 1,237,600 00				
	30d To extend the purposes of Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1974, to provide that no mineral claim recorded in purported pursuance of the Canada Mining Regulations, or any lease thereof, shall be held to be invalid by reason only that more than 36 mineral claims may have been located within an area shown on a mineral claim staking sheet in a licence year by a person or someone on his behalf and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $76,802.14..... 1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance..... 296,040 00				
		28,903,541 00	28,859,577 28	43,963 72	28,891,175 65
35	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council.....$ 32,039,000 00				
	35b..... 52,400 00				
	35d..... 146,500 00				
		32,237,900 00	32,223,245 48	14,654 52	36,188,844 10

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT —*Continued*				
	Department—*Concluded*				
	NORTHERN AFFAIRS PROGRAM—*Concluded*				
40	The grants and other transfer payments listed in the Estimates and contributions...$ 95,796,000 00				
	40b... 1,055,000 00				
	40d... 2,740,500 00				
	Unexpended balance carried forward from Vote 35, Appropriations of 1973-74 for Northern Mineral Assistance Grants... 1,857,490 61				
		101,448,990 61	100,002,897 74	*1,446,092 87	88,287,191 31
Stat.	Contributions to superannuation accounts...	841,000 00	841,000 00		583,000 00
Stat.	Refunds of amounts credited to revenue in previous years...	185,298 37	185,298 37		133,175 60
Stat.	Write-off of active assets...	1,020 20	1,020 20		5,340 00
		163,617,750 18	*162,113,039 07*	*1,504,711 11*	*154,088,726 66*
	PARKS CANADA PROGRAM				
80	Operating expenditures including the grants listed in the Estimates; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance; and authority to spend revenue received during the year...$ 46,859,200 00				
	80d To extend the purposes of Indian Affairs and Northern Development Vote 80, Appropriation Act No. 3, 1974, to reimburse the National and Historic Parks Revolving Fund established by Vote 508, Appropriation Act No. 5, 1958, in the amount of $59,479.46 for the value of stores which have become obsolete, unserviceable, lost or destroyed and to provide a further amount of... 1,250,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance... 1,744,680 00				
		49,853,880 00	49,457,172 62	396,707 38	44,562,462 96
85	Capital expenditures including payments to provinces or municipalities as contributions towards the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance...$ 44,070,800 00				
	85b... 1,388,900 00				
	Transfer from Treasury Board Vote 7b cost of living allowance... 255,500 00				
		45,715,200 00	45,550,065 72	165,134 28	42,999,226 02
90	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec...$ 560,000 00				
	90b... 43,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance... 16,000 00				
		619,000 00	619,000 00		520,000 00
Stat.	Contributions to superannuation accounts...	3,992,900 00	3,992,900 00		2,128,000 00
Stat.	Write-off of active assets...	8 09	8 09		
		100,180,988 09	*99,619,146 43*	*561,841 66*	*90,209,688 98*
	Total...	676,861,563 95	672,234,918 59	4,626,645 36	594,567,249 26

*Includes $1,313,286 68 available for expenditure in subsequent fiscal years.

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balznces	1973–74 Expenditures
		$	$	$	$
	INDUSTRY, TRADE AND COMMERCE				
	Details of expenditure and revenue are given in volume II				
	Department				
	TRADE-INDUSTRIAL PROGRAM				
1	Operating expenditures	$ 56,174,100 00			
	1b To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1974, to authorize a gift of shelving, not exceeding a value of $500,000, to the Montreal International Bookfair Inc. and to provide a further amount of	2,832,300 00			
	1d To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1974, (a) to authorize the transfer of $299,999 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote and (b) to extend the purposes of Industry, Trade and Commerce Vote 30c, Appropriation Act No. 1, 1968, to extend the date before which loans as described therein must have been made in order to be eligible for insurance thereunder from January 1, 1976, to January 1, 1979	1 00			
	Transfer from Vote 35	299,999 00			
	Transfer from Treasury Board Vote 5 contingencies	1,100,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,095,680 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,935,900 00			
		63,437,980 00	63,233,564 36	204,415 64	52,617,125 28
5	Textile and Clothing Board —Operating expenditures	205,000 00	199,041 37	5,958 63	169,905 54
10	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year not exceeding $156,600,000 for purposes of this Vote $125,040,000 00				
	10b	18,000,000 00			
		143,040,000 00	133,209,598 75	9,830,401 25	127,715,585 25
Stat.	Minister of Industry, Trade and Commerce—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971	1,208,527 24	1,208,527 24		192,402 23
Stat.	General incentives to industry for the expansion of scientific research and development in Canada	26,549,137 20	26,549,137 20		30,416,274 24
Stat.	Contributions to superannuation accounts	3,805,000 00	3,805,000 00		2,767,000 00
	Expenditures from appropriations not required for 1974-75				10,180,084 73
		238,262,644 36	*228,221,868 84*	*10,040,775 52*	*224,075,377 19*
	TOURISM PROGRAM				
30	Program expenditures, the grant listed in the Estimates and contributions	$ 22,666,200 00			
	Transfer from Treasury Board Vote 5 contingencies	200,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	143,385 00			

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	INDUSTRY, TRADE AND COMMERCE—*Continued*				
	Department—*Continued*				
	TOURISM PROGRAM—*Concluded*				
	Transfer from Treasury Board Vote 15 public service bilingualism 273,700 00				
		23,283,285 00	22,341,425 98	941,859 02	19,202,464 15
Stat.	Contributions to superannuation accounts	478,000 00	478,000 00		312,000 00
		23,761,285 00	*22,819,425 98*	*941,859 02*	*19,514,464 15*
	GRAINS AND OILSEEDS PROGRAM				
35	Operating expenditures ..... $ 2,206,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 23,765 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 46,000 00				
	2,275,765 00				
	Less transfer to Vote 1 ..... 299,999 00				
		1,975,766 00	1,314,468 54	661,297 46	1,213,645 80
40	The grant listed in the Estimates and contributions ..... $ 22,000,000 00				
	40b 886,000 00				
		22,886,000 00	16,676,724 73	6,209,275 27	7,391,118 52
41a	Payments, in accordance with regulations prescribed by the Governor in Council, to the Canadian Wheat Board, the Ontario Wheat Producers' Marketing Board and each producer, as described in the regulations, who was actually engaged in the production of wheat, in respect of each bushel of wheat sold for human consumption in Canada as wheat or as a wheat product, as defined in the regulations, by that board or that producer in the period commencing September 12, 1973 and ending in the case of sales by the Canadian Wheat Board on July 31, 1974 and in the case of sales by the Ontario Wheat Producers' Marketing Board or the said producers on June 30, 1974; such payment in respect of each bushel sold in a month or the period to be an amount equal to (a) in the case of wheat, other than durum wheat, the lesser of (i) $1.75; and (ii) the amount, if any, by which the average export price of wheat, as computed in accordance with the regulations, for that month exceeds $3.25 for grade No. 1 Canada Western Red Spring, established by the Canada Grain Act (basis 13.5% protein content) with other grades adjusted in accordance with the regulations, and (b) in the case of durum wheat, the lesser of (i) $1.75; and (ii) the amount, if any, by which the average export price of wheat for that month exceeds $5.75 for grade No. 1 Canada Western amber durum established by the Canada Grain Act with other lesser grades adjusted in accordance with the regulations, together with interest on each such amount calculated at a rate per annum fixed from time to time by order of the Minister of Finance and in a manner prescribed by the regulations	79,300,000 00	78,670,981 48	629,018 52	69,385,925 31
42b	Payments, in accordance with the regulations prescribed by the Governor in Council, to the persons and the eligible producers described in paragraphs (a) and (b) of Industry, Trade and Commerce Vote 32a as set out				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	INDUSTRY, TRADE AND COMMERCE—*Concluded*				
	Department—*Concluded*				
	GRAINS AND OILSEEDS PROGRAM—*Concluded*				
	in the Schedule to Appropriation Act No. 2, 1973, in respect of wheat produced and sold for human consumption in Canada, in an amount equal to the amount that but for certain administrative and other errors would have been paid to the said persons or eligible producers pursuant to the aforementioned Vote 32a less the amount that was actually paid to the said persons or eligible producers pursuant thereto	2,660,000 00	2,559,344 14	100,655 86	
43b	To authorize the establishment of the Reserve Stock Management Committee consisting of six members, a chairman and one other member, nominated by the Canadian Livestock Feed Board, two members nominated by the Canadian Grain Commission and two members nominated by the Canadian Wheat Board, for the purpose, notwithstanding any other enactment of the Parliament of Canada, of establishing, maintaining and dealing with a reserve stock of feed grain, in accordance with regulations made by the Governor in Council, and such rules not inconsistent with the regulations as may be made by the Committee, and to reimburse the Canadian Wheat Board for the carrying charges incurred with respect to the said reserve	2,100,000 00	1,849,215 08	250,784 92	
Stat.	Payments in connection with the Prairie Grain Advance Payments Act	3,058,348 22	3,058,348 22		1,645,101 40
Stat.	Contributions to superannuation accounts	111,000 00	111,000 00		80,000 00
Stat.	Payments in accordance with the Prairie Grain Provisional Payment Act	41,587 02	41,587 02		8,110 33
	Expenditures from appropriations not required for 1974-75				5,832,839 68
		112,132,701 24	*104,281,669 21*	*7,851,032 03*	*85,556,741 04*
		374,156,630 60	355,322,964 03	18,833,666 57	329,146,582 38
	Standards Council of Canada				
45	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act $ 1,222,000 00				
	45b 56,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 6,385 00				
		1,284,385 00	1,284,385 00		1,010,000 00
	Statistics Canada				
50	Program expenditures and contributions $83,669,789 00				
	Transfer from Treasury Board Vote 5 contingencies 350,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 2,235,280 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 863,000 00				
		87,118,069 00	86,585,591 76	532,477 24	65,756,601 42
Stat.	Contributions to superannuation accounts	6,699,323 00	6,699,323 00		3,867,000 00
Stat.	Refunds of amounts credited to revenue in previous years	119 79	119 79		953 98
		93,817,511 79	93,285,034 55	532,477 24	69,624,555 40
	Total	469,258,527 39	449,892,383 58	19,366,143 81	399,781,137 78

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	JUSTICE				
	Details of expenditure and revenue are given in volume II				
	ADMINISTRATION OF JUSTICE PROGRAM				
1	Operating expenditures, travelling and other allowances and expenses for judges not provided for by the Judges Act including authority, notwithstanding subsection 21(8) of that Act, to pay travelling allowances to a judge of a district court in Ontario in respect of his attendance at any place in a district other than that at which or in the immediate vicinity of which he is by law obliged to reside on the same basis as expenses are paid to county judges pursuant to subsection 21(1) of that Act ..... $ 18,124,000 00				
	1b To authorize the transfer of $378,000 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 10 ..... 378,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 436,300 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 102,700 00				
		19,041,001 00	18,912,452 83	128,548 17	13,694,874 46
5	Canadian Judicial Council—Operating expenditures, including honoraria in respect of the conduct of judicial seminars ..... $ 126,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 1,000 00				
		127,000 00	91,615 64	35,384 36	153,394 00
10	The grants listed in the Estimates and contributions ..... $ 14,258,000 00				
	10b 1 00				
	10d 1 00				
	14,258,002 00				
	Less transfer to:				
	Vote 1 ..... $378,000 00				
	Vote 15 ..... 114,999 00				
	Vote 25 ..... 288,999 00				
	781,998 00				
		13,476,004 00	11,609,731 93	1,866,272 07	2,485,395 34
Stat.	Minister of Justice—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Judges' salaries, allowances and annuities	21,352,727 44	21,352,727 44		19,851,633 72
Stat.	Contributions to superannuation accounts	3,551,000 00	3,551,000 00		2,475,000 00
		57,564,732 36	*55,534,527 76*	*2,030,204 60*	*38,677,297 44*
	SUPREME AND FEDERAL COURTS OF CANADA PROGRAM				
15	Supreme Court of Canada—Operating expenditures ..... $ 900,000 00				
	15d To authorize the transfer of $114,999 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 10 ..... 114,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 23,530 00				
		1,038,530 00	1,032,302 12	6,227 88	841,351 69
20	Federal Court of Canada—Operating expenditures ..... $ 1,864,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 47,245 00				
		1,911,245 00	1,737,770 05	173,474 95	1,132,699 92
Stat.	Contributions to superannuation accounts	216,000 00	216,000 00		
		3,165,775 00	*2,986,072 17*	*179,702 83*	*1,974,051 61*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	INDUSTRY, TRADE AND COMMERCE—*Concluded*				
	Department—*Concluded*				
	GRAINS AND OILSEEDS PROGRAM—*Concluded*				
	in the Schedule to Appropriation Act No. 2, 1973, in respect of wheat produced and sold for human consumption in Canada, in an amount equal to the amount that but for certain administrative and other errors would have been paid to the said persons or eligible producers pursuant to the aforementioned Vote 32a less the amount that was actually paid to the said persons or eligible producers pursuant thereto	2,660,000 00	2,559,344 14	100,655 86	
43b	To authorize the establishment of the Reserve Stock Management Committee consisting of six members, a chairman and one other member, nominated by the Canadian Livestock Feed Board, two members nominnated by the Canadian Grain Commission and two members nominated by the Canadian Wheat Board, for the purpose, notwithstanding any other enactment of the Parliament of Canada, of establishing, maintaining and dealing with a reserve stock of feed grain, in accordance with regulations made by the Governor in Council, and such rules not inconsistent with the regulations as may be made by the Committee, and to reimburse the Canadian Wheat Board for the carrying charges incurred with respect to the said reserve	2,100,000 00	1,849,215 08	250,784 92	
Stat.	Payments in connection with the Prairie Grain Advance Payments Act	3,058,348 22	3,058,348 22		1,645,101 40
Stat.	Contributions to superannuation accounts	111,000 00	111,000 00		80,000 00
Stat.	Payments in accordance with the Prairie Grain Provisional Payment Act	41,587 02	41,587 02		8,110 33
					5,832,839 68
	Expenditures from appropriations not required for 1974-75	*112,132,701 24*	*104,281,669 21*	*7,851,032 03*	*85,556,741 04*
		374,156,630 60	355,322,964 03	18,833,666 57	329,146,582 38
	Standards Council of Canada				
45	Payment to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act $ 1,222,000 00				
	45b 56,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 6,385 00				
		1,284,385 00	1,284,385 00		1,010,000 00
	Statistics Canada				
50	Program expenditures and contributions $83,669,789 00				
	Transfer from Treasury Board Vote 5 contingencies 350,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 2,235,280 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 863,000 00				
		87,118,069 00	86,585,591 76	532,477 24	65,756,601 42
Stat.	Contributions to superannuation accounts	6,699,323 00	6,699,323 00		3,867,000 00
Stat.	Refunds of amounts credited to revenue in previous years	119 79	119 79		953 98
		93,817,511 79	93,285,034 55	532,477 24	69,624,555 40
	Total	469,258,527 39	449,892,383 58	19,366,143 81	399,781,137 78

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	JUSTICE				
	Details of expenditure and revenue are given in volume II				
	ADMINISTRATION OF JUSTICE PROGRAM				
1	Operating expenditures, travelling and other allowances and expenses for judges not provided for by the Judges Act including authority, notwithstanding subsection 21(8) of that Act, to pay travelling allowances to a judge of a district court in Ontario in respect of his attendance at any place in a district other than that at which or in the immediate vicinity of which he is by law obliged to reside on the same basis as expenses are paid to county judges pursuant to subsection 21(1) of that Act ..... $ 18,124,000 00				
	1b To authorize the transfer of $378,000 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 10 ..... 378,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 436,300 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 102,700 00	19,041,001 00	18,912,452 83	128,548 17	13,694,874 46
5	Canadian Judicial Council—Operating expenditures, including honoraria in respect of the conduct of judicial seminars ..... $ 126,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 1,000 00	127,000 00	91,615 64	35,384 36	153,394 00
10	The grants listed in the Estimates and contributions ..... $ 14,258,000 00				
	10b 1 00				
	10d 1 00				
	14,258,002 00				
	Less transfer to:				
	Vote 1 ..... $378,000 00				
	Vote 15 ..... 114,999 00				
	Vote 25 ..... 288,999 00				
	781,998 00	13,476,004 00	11,609,731 93	1,866,272 07	2,485,395 34
Stat.	Minister of Justice—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Judges' salaries, allowances and annuities	21,352,727 44	21,352,727 44		19,851,633 72
Stat.	Contributions to superannuation accounts	3,551,000 00	3,551,000 00		2,475,000 00
		57,564,732 36	*55,534,527 76*	*2,030,204 60*	*38,677,297 44*
	SUPREME AND FEDERAL COURTS OF CANADA PROGRAM				
15	Supreme Court of Canada—Operating expenditures ..... $ 900,000 00				
	15d To authorize the transfer of $114,999 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 10 ..... 114,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 23,530 00	1,038,530 00	1,032,302 12	6,227 88	841,351 69
20	Federal Court of Canada—Operating expenditures ..... $ 1,864,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 47,245 00	1,911,245 00	1,737,770 05	173,474 95	1,132,699 92
Stat.	Contributions to superannuation accounts	216,000 00	216,000 00		
		3,165,775 00	*2,986,072 17*	*179,702 83*	*1,974,051 61*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	JUSTICE—*Concluded*				
	LAW REFORM COMMISSION OF CANADA PROGRAM				
25	Program expenditures	1,762,000 00			
	25d To authorize the transfer of $288,999 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 10	288,999 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	14,265 00			
		2,065,265 00	2,063,120 52	2,144 48	1,545,013 65
Stat.	Contributions to superannuation accounts	40,000 00	40,000 00		36,000 00
		2,105,265 00	*2,103,120 52*	*2,144 48*	*1,581,013 65*
	TAX REVIEW BOARD PROGRAM				
30	Program expenditures	688,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	14,590 00			
		702,590 00	537,657 18	164,932 82	403,616 78
Stat.	Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act	227,747 30	227,747 30		211,080 68
Stat.	Contributions to superannuation accounts	75,000 00	75,000 00		37,000 00
		1,005,337 30	*840,404 48*	*164,932 82*	*651,697 46*
	Total	63,841,109 66	61,464,124 93	2,376,984 73	42,884,060 16
	LABOUR				
	Details of expenditure and revenue are given in volume II				
	Department				
1	Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	15,019,000 00			
	1b	517,000 00			
	1d	1 00			
	Transfer from Treasury Board Vote 5 contingencies	125,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	296,060 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	239,911 00			
		16,196,972 00	15,966,892 88	230,079 12	13,285,015 58
Stat.	Minister of Labour—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Payments of compensation respecting Public Service Employees (R.S. c. G–8) and Merchant Seamen (R.S. c. M–11)	6,904,120 95	6,904,120 95		6,791,424 89
Stat.	Contributions to superannuation accounts	1,077,000 00	1,077,000 00		786,000 00
		24,195,092 87	*23,965,013 75*	*230,079 12*	*20,879,440 39*
	Canada Labour Relations Board				
5	Program expenditures	1,579,000 00			
	Transfer from Treasury Board Vote 5 contingencies	388,300 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	33,500 00			
		2,000,800 00	2,000,735 44	64 56	1,272,666 99
Stat.	Contributions to superannuation accounts	113,000 00	113,000 00		
Stat.	Federal Court awards	1,065 10	1,065 10		
		2,114,865 10	*2,114,800 54*	*64 56*	*1,272,666 99*

Appropriations and Expenditures—*Continued*

Vote		1974–1975 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	LABOUR—*Concluded*				
	Information Canada				
10	Program expenditures and authority to spend revenue received during the year $ 7,650,800 00				
	10a To extend the purposes of Labour Vote 10 of the Main Estimates, 1974-75 to include reimbursement in the amount of $400,000 towards the operating loss of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970 and to charge the said revolving fund with expenditures in the amount of $400,000, payment of which was authorized for the purposes of the said revolving fund under Special Governor General's Warrant issued pursuant to P.C. 1974-1519 and to provide a further amount of 400,000 00				
	10d To extend the purposes of Labour Vote 10, Appropriation Act No. 3, 1974, to include reimbursement in the amount of $136,763 toward the operating loss of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970; additional amount required 136,763 00				
	Transfer from Treasury Board Vote 5 contingencies 139,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 125,660 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 217,600 00				
		8,669,823 00	8,601,821 34	68,001 66	10,593,153 46
Stat.	Contributions to superannuation accounts	401,000 00	401,000 00		373,000 00
		9,070,823 00	*9,002,821 34*	*68,001 66*	*10,966,153 46*
	Total	35,380,780 97	35,082,635 63	298,145 34	33,118,260 84
	MANPOWER AND IMMIGRATION				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures $ 20,060,000 00				
	1b 769,000 00				
	Transfer from Treasury Board Vote 5 contingencies 742,344 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 497,195 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 1,053,400 00				
		23,121,939 00	22,785,199 69	336,739 31	18,580,577 57
Stat.	Minister of Manpower and Immigration—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	1,397,000 00	1,397,000 00		923,000 00
		24,535,938 92	*24,199,199 61*	*336,739 31*	*19,520,577 49*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	MANPOWER AND IMMIGRATION—*Continued*				
	Department—*Continued*				
	DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM				
5	Operating expenditures, payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act and recoverable expenditures on behalf of the Unemployment Insurance Act, 1971 ..... $291,912,000 00				
	5b To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1974, to authorize payments to provinces pursuant to contracts entered into under section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training; and to provide a further amount of 16,757,000 00				
	5d To authorize the transfer of $9,963,000 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote, and to provide a further amount of 19,041,122 00				
	Transfer from Vote 10 ..... 9,963,000 00				
	Transfer from Treasury Board Vote 5 contingencies 7,184,729 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 2,968,580 00				
	Transfer from Treasury Board Vote 10 student summer employment 5,824,000 00				
		353,650,431 00	350,696,724 57	2,953,706 43	318,115,282 97
10	The grant listed in the Estimates and contributions, including payments to municipal and other public bodies and community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community $232,677,000 00				
	10b To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1974, to authorize the Minister, pursuant to a special cooperative project respecting training agreed to by a province, to pay training allowances under section 7 of the Adult Occupational Training Act, to trainees in that province, at a rate less than the minimum rate set out in section 8 of the Act, and to provide a further amount of 82,120,000 00				
	10d To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1974, to include capital expenditures to be incurred by the provinces on occupational training facilities during the 1975–76 to 1980–81 fiscal years, inclusive 1 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	MANPOWER AND IMMIGRATION—*Continued*				
	Department—*Concluded*				
	DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM—*Concluded*				
	Transfer from Treasury Board Vote 10 student summer employment 25,146,000 00				
	339,943,001 00				
	Less transfer to Vote 5 ..... 9,963,000 00				
		329,980,001 00	320,701,302 90	9,278,698 10	374,921,750 43
Stat.	Contributions to superannuation accounts	9,533,000 00	9,533,000 00		5,830,000 00
Stat.	Refunds of amounts credited to revenue in previous years	203 48	203 48		
	Expenditures from appropriations not required for 1974-75 ..				326,947 78
		693,163,635 48	*680,931,230 95*	*12,232,404 53*	*699,193,981 18*
	IMMIGRATION PROGRAM				
15	Program expenditures and contributions .. $ 35,639,000 00				
	15b 669,000 00				
	15d 2,255,000 00				
	Transfer from Treasury Board Vote 5 contingencies 2,227,017 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 934,585 00				
		41,724,602 00	41,247,580 52	477,021 48	34,243,094 40
Stat.	Contributions to superannuation accounts	2,929,000 00	2,929,000 00		1,762,000 00
Stat.	Write-off of active assets	259,662 23	259,662 23		804,381 27
Stat.	Refunds of amounts credited to revenue in previous years	44,993 25	44,993 25		19,469 73
		44,958,257 48	*44,481,236 00*	*477,021 48*	*36,828,945 40*
	PLANNING AND RESEARCH PROGRAM				
20	Program expenditures and the grants listed in the Estimates ..... $ 7,606,000 00				
	20b 242,000 00				
	Transfer from Treasury Board Vote 5 contingencies 150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 172,080 00				
		8,170,080 00	8,047,014 12	123,065 88	6,868,765 41
Stat.	Contributions to superannuation accounts	611,000 00	611,000 00		402,000 00
		8,781,080 00	*8,658,014 12*	*123,065 88*	*7,270,765 41*
		771,438,911 88	758,269,680 68	13,169,231 20	762,814,269 48
	Immigration Appeal Board				
25	Program expenditures ..... $ 3,027,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 70,715 00				
		3,097,715 00	2,375,926 14	721,788 86	1,456,636 94
Stat.	Contributions to superannuation accounts	264,000 00	264,000 00		79,000 00
		3,361,715 00	2,639,926 14	721,788 86	1,535,636 94
	Unemployment Insurance Commission				
	ANNUITIES PROGRAM				
30	Program expenditures	1,419,000 00	1,316,349 20	102,650 80	1,168,397 04
Stat.	Contributions to superannuation accounts	127,000 00	127,000 00		86,000 00
Stat.	Payments under the Supplementary Retirement Benefits Act	5,934 52	5,934 52		1,127 76
		1,551,934 52	*1,449,283 72*	*102,650 80*	*1,255,524 80*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	MANPOWER AND IMMIGRATION—*Concluded*				
	Unemployment Insurance Commission—*Concluded*				
	ADMINISTRATION PROGRAM				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,654,700 00	797,586 09	857,113 91	
Stat.	Government's contribution to the Unemployment Insurance Account (R.S. c. U–2)	897,115,464 00	897,115,464 00		856,176,615 00
Stat.	Government's contributions in respect of fishermen's benefits (R.S. c. U–2)	23,276,388 00 *922,046,552 00*	23,276,388 00 *921,189,438 09*	 *857,113 91*	21,358,654 00 *877,535,269 00*
		923,598,486 52	922,638,721 81	959,764 71	878,790,793 80
	Total	1,698,399,113 40	1,683,548,328 63	14,850,784 77	1,643,140,700 22
	NATIONAL DEFENCE				
	Details of expenditure and revenue are given in volume II				
	Department				
	DEFENCE SERVICES PROGRAM				
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $5,299,838,657 for the purposes of Votes 1, 5, 10, 15 and 20 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $3,051,595,824 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	$1,720,884,785 00			
1b	To authorize the transfer of $12,365,000 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of	3,353,000 00			
1d	To extend the purposes of National Defence Vote 1, Appropriation Act No. 3, 1974,				
	(a) to provide that the expression "boys" as set out in subsection 43(1) of the National Defence Act shall be read and construed as "persons" and				
	(b) to authorize the transfer of $6,999,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 5	6,999,999 00			
	Transfer from Vote 5	12,365,000 00			
	Transfer from Treasury Board Vote 5 contingencies	1,300,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	60,865,204 00			
	Transfer from Treasury Board Vote 10 student summer employment	4,750,000 00			

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	NATIONAL DEFENCE—*Continued*					
	Department—*Concluded*					
	DEFENCE SERVICES PROGRAM—*Concluded*					
	Transfer from Treasury Board Vote 15 public service bilingualism	4,115,000 00				
			1,814,632,989 00	1,811,804,989 00	2,828,000 00	1,644,932,495 81
5	Capital expenditures	$287,388,000 00				
	Less transfer to:					
	Vote 1	$19,364,999 00				
	Vote 10	2,299,999 00				
	Vote 15	569,999 00				
	Vote 25	364,999 00				
		22,599,996 00				
			264,788,004 00	264,585,004 00	203,000 00	223,391,019 81
10	The grants listed in the Estimates, contributions for emergency preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and in accordance with section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purpose	$ 19,856,648 00				
	10b To authorize the transfer of $2,299,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	2,299,999 00				
			22,156,648 00	22,115,220 27	41,427 73	21,665,108 31
Stat.	Minister of National Defence—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan		9,418 32	9,418 32		11,279 41
Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act and the Supplementary Retirement Benefits Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contribution under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account		315,489,197 01	315,489,197 01		261,821,631 00
Stat.	Contributions to superannuation accounts		33,493,000 00	33,493,000 00		24,804,000 00
Stat.	Federal Court awards		288,705 87	288,705 87		44,829 16
Stat.	Refunds of amounts credited to revenue in previous years		35,280 20	35,280 20		
			2,450,910,242 32	*2,447,837,814 59*	*3,072,427 73*	*2,176,687,363 42*
	DEFENCE RESEARCH PROGRAM					
15	Operating expenditures	$ 44,319,400 00				
	15b To authorize the transfer of $569,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	569,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	975,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	238,500 00				
			46,102,900 00	45,166,567 25	936,332 75	42,369,399 54
20	Contributions		7,500,000 00	7,499,771 69	228 31	7,496,598 59
Stat.	Contributions to superannuation accounts		2,930,884 50	2,930,884 50		2,043,000 00
			56,533,784 50	*55,597,223 44*	*936,561 06*	*51,908,998 13*
			2,507,444,026 82	2,503,435,038 03	4,008,988 79	2,228,596,361 55

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	NATIONAL DEFENCE—*Concluded*				
	Defence Construction (1951) Limited				
25	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	3,743,000 00			
	25b To authorize the transfer of $364,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 5	364,999 00			
		4,108,000 00	4,092,882 81	15,117 19	3,386,800 95
	Total	2,511,552,026 82	2,507,527,920 84	4,024,105 98	2,231,983,162 50
	NATIONAL HEALTH AND WELFARE				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	$8,303,000 00			
	Transfer from Treasury Board Vote 5 contingencies	369,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	187,020 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	862,100 00			
		9,721,120 00	9,489,632 01	231,487 99	8,549,821 70
Stat.	Minister of National Health and Welfare—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	650,000 00	650,000 00		492,000 00
		10,388,119 92	*10,156,631 93*	*231,487 99*	*9,058,821 62*
	NON-MEDICAL USE OF DRUGS PROGRAM				
5	Operating expenditures	3,030,000 00	3,003,130 87	26,869 13	2,321,932 22
10	The grants listed in the Estimates and contributions	5,770,000 00			
	Transfer from Treasury Board Vote 10 student summer employment	790,000 00			
		6,560,000 00	6,429,223 06	130,776 94	5,397,486 40
Stat.	Contributions to superannuation accounts	127,000 00	127,000 00		59,000 00
		9,717,000 00	*9,559,353 93*	*157,646 07*	*7,778,418 62*
	HEALTH CARE PROGRAM				
15	Operating expenditures	5,426,000 00			
	Transfer from Treasury Board Vote 5 contingencies	51,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	50,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	8,100 00			
		5,535,100 00			
	Less transfer to Vote 65	94,999 00			
		5,440,101 00	5,221,021 98	219,079 02	4,534,662 88
20	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of $2,358,720 for contributions for the training of health personnel and $11,714,636 for contributions for the im-				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	NATIONAL HEALTH AND WELFARE—*Continued*				
	Department—*Continued*				
	HEALTH CARE PROGRAM—*Concluded*				
	provement of health services and in support of research and demonstrations in the field of public health ..... $ 13,348,000 00				
	Less transfer to Vote 65 ..... 105,000 00				
		13,243,000 00	13,090,554 11	152,445 89	12,114,861 67
Stat.	Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)	1,307,641,000 00	1,307,641,000 00		1,065,725,973 00
Stat.	Contributions to the provinces under the Medical Care Act (R.S. c. M-8)	762,689,945 00	762,689,945 00		677,947,024 00
Stat.	Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)	31,346,732 80	31,346,732 80		37,000,000 00
Stat.	Contributions to superannuation accounts	435,000 00	435,000 00		268,000 00
		2,120,795,778 80	*2,120,424,253 89*	*371,524 91*	*1,797,590,521 55*
	MEDICAL SERVICES PROGRAM				
25	Operating expenditures and contributions ..... $ 81,827,000 00				
	25d To authorize the transfer of $499,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 45 ..... 499,999 00				
	Transfer from Treasury Board Vote 5 contingencies 980,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 800,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 13,500 00				
	84,120,500 00				
	Less transfer to:				
	Vote 30 ..... $1,697,999 00				
	Vote 65 ..... 1,450,000 00				
	3,147,999 00				
		80,972,501 00	80,774,263 17	198,237 83	68,922,085 84
30	Capital expenditures ..... $ 7,067,000 00				
	30b To authorize the transfer of $1,697,999 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1974, for the purpose of this Vote 1 00				
	Transfer from Vote 25 ..... 1,697,999 00				
		8,765,000 00	8,651,900 74	113,099 26	5,053,904 04
Stat.	Contributions to superannuation accounts	3,940,000 00	3,940,000 00		2,513,000 00
		93,677,501 00	*93,366,163 91*	*311,337 09*	*76,488,989 88*
	HEALTH PROTECTION PROGRAM				
35	Program expenditures ..... $ 34,375,000 00				
	35d 1,000,000 00				
	Transfer from Treasury Board Vote 5 contingencies 1,434,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 400,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 33,100 00				
	37,242,100 00				
	Less transfer to Vote 65 ..... 850,000 00				
		36,392,100 00	36,339,237 16	52,862 84	33,530,084 83
Stat.	Contributions to superannuatoin accounts	2,781,000 00	2,781,000 00		1,906,000 00
Stat.	Refunds of amounts credited to revenue in previous years	4,473 70	4,473 70		3,127 52
		39,177,573 70	*39,124,710 86*	*52,862 84*	*35,439,212 35*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	NATIONAL HEALTH AND WELFARE—*Continued*				
	Department—*Continued*				
	INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM				
40	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan $ 34,458,500 00				
	40b 129,650 00				
	Transfer from Treasury Board Vote 5 contingencies 947,460 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 1,181,695 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 42,700 00				
		36,760,005 00	35,672,465 62	1,087,539 38	26,812,760 68
45	The grants listed in the Estimates and contributions $ 30,941,100 00				
	45b To extend the purposes of National Health and Welfare Vote 45, Appropriation Act No. 3, 1974				
	(a) to authorize payments to Ontario and New Brunswick in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the said provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such payments being contributions towards the cost of services provided in the said province to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities,				
	(b) to authorize payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the said provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces in the period commencing January 1, 1974 and ending on March 31, 1975, due to the operation of universal nursing home care benefit programs				
	and to provide a further amount of 70,700,000 00				
	45d 1 00				
	101,641,101 00				
	Less transfer to Vote 25 499,999 00				
		101,141,102 00	86,840,302 36	14,300,799 64	27,133,490 14
46d	Payment to the Old Age Security Fund for the purposes of the Old Age Security Act (R.S. c. 0-6)	700,000,000 00	254,245,558 63	*445,754,441 37	235,000,000 00
Stat.	Family allowances payments	1,824,039,438 75	†1,824,039,438 75		993,308,951 15

*The Department of National Revenue reported approximately $450 million in revenues available to the Old Age Security Fund in excess of that amount which had been previously estimated for the purposes of the supplementary appropriation.

†Includes a credit amount of $42,826.00 to the youth allowance account in regard to the recovery of overpayments made during prior fiscal years.

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	NATIONAL HEALTH AND WELFARE—*Concluded*					
	Department—*Concluded*					
	INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—*Concluded*					
Stat.	Old age assistance and blind and disabled persons allowances—Payment of federal share		2,331,066 85	2,331,066 85		3,273,292 41
Stat.	Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act		660,801,543 19	660,801,543 19		506,778,309 92
Stat.	Contributions to superannuation accounts		2,717,000 00	2,717,000 00		1,873,000 00
Stat.	Refunds of amounts credited to revenue in previous years		266,378 30	266,378 30		68,607 00
			3,328,056,534 09	*2,866,913,753 70*	*461,142,780 39*	*1,794,248,411 30*
	FITNESS AND AMATEUR SPORT PROGRAM					
50	Operating expenditures and to repeal section 10 of the Fitness and Amateur Sport Act	$ 2,538,000 00				
	50b To authorize the transfer of $1,229,999 from National Health and Welfare Vote 55, Appropriation Act No. 3, 1974 for the purposes of this Vote	1 00				
	Transfer from Vote 55	1,229,999 00	3,768,000 00	3,317,664 43	450,335 57	2,015,601 96
55	The grants listed in the Estimates and contributions	$ 14,500,000 00				
	Less transfer to Vote 50	1,229,999 00	13,270,001 00	12,637,538 10	632,462,90	11,809,842 45
Stat.	Contributions to superannuation accounts		141,000 00	141,000 00		68,000 00
			17,179,001 00	*16,096,202 53*	*1,082,798 47*	*13,893,444 41*
			5,618,991,508 51	5,155,641,070 75	463,350,437 76	3,734,497,819 73
	Medical Research Council					
60	Operating expenditures	$ 802,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	4,600 00	806,600 00	798,926 12	7,673 88	697,317 62
65	The grants listed in the Estimates	$ 40,360,000 00				
	65b To authorize the transfer of $94,999 from National Health and Welfare Vote 15, $105,000 from National Health and Welfare Vote 20, $1,450,000 from National Health and Welfare Vote 25 and $850,000 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	94,999 00				
	Transfer from Vote 20	105,000 00				
	Transfer from Vote 25	1,450,000 00				
	Transfer from Vote 35	850,000 00	42,860,000 00	42,860,000 00		40,360,000 00
Stat.	Contributions to superannuation accounts		54,000 00	54,000 00		28,000 00
			43,720,600 00	43,712,926 12	7,673 88	41,085,317 62
	Total		5,662,712,108 51	5,199,353,996 87	463,358,111 64	3,775,583,137 35
	NATIONAL REVENUE					
	Details of expenditure and revenue are given in volume II					
	Customs and Excise					
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services	$119,942,000 00				
	1d To extend the purposes of National Revenue Vote 1, Appropriation Act No. 3, 1974, to reimburse the Customs					

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	NATIONAL REVENUE—*Concluded*				
	Customs and Excise—*Concluded*				
	and Excise Working Capital Advance Account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of $202,799.26 for the value of surplus and obsolete stores; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $1,417,937.61; and to provide a further amount of	1,265,000 00			
	Transfer from Treasury Board Vote 5 contingencies	8,230,286 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	4,071,020 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	2,067,784 00			
		135,576,090 00	134,504,322 85	1,071,767 15	106,326,566 18
Stat.	Minister of National Revenue—Salary and motor car allowance	16,999 94	16,999 94		16,999 92
Stat.	Contributions to superannuation accounts	11,402,000 00	11,402,000 00		7,571,000 00
Stat.	Refunds of amounts credited to revenue in previous years	2,841 93	2,841 93		
		146,997,931 87	*145,926,164 72*	*1,071,767 15*	*113,914,566 10*
	Taxation				
5	Program, expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue—Customs and Excise Program	$164,686,000 00			
	5b	804,000 00			
	5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $7,321,220.68 and to provide a further amount of	4,820,000 00			
	Transfer from Treasury Board Vote 5 contingencies	10,404,753 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	5,960,855 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	3,123,500 00			
		189,799,108 00	189,069,354 05	729,753 95	145,664,103 57
Stat.	Contributions to superannuation accounts	16,667,000 00	16,667,000 00		10,339,000 00
Stat.	Federal Court awards	80,334 31	80,334 31		48,692 55
Stat.	Refunds of amounts credited to revenue in previous years	175 00	175 00		
		206,546,617 31	*205,816,863 36*	*729,753 95*	*156,051,796 12*
	Total	353,544,549 18	351,743,028 08	1,801,521 10	269,966,362 22
	PARLIAMENT				
	Details of expenditure and revenue are given in volume II				
	The Senate				
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate	4,202,260 00	4,201,156 21	1,103 79	3,328,336 67
Stat.	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Accounts	2,655,013 30	2,655,013 30		2,506,048 84

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	PARLIAMENT—*Concluded*				
	The Senate—*Concluded*				
Stat.	Residual amounts in accordance with section 40(1) of the Members of Parliament Retiring Allowances Act (R.S. c. M-10 as amended) and section 6 of the Supplementary Retiring Benefits Act (Chap. 43)	6,658 00	6,658 00		
Stat.	Contributions to superannuation accounts	283,988 00	283,988 00		391,000 00
		7,147,919 30	*7,146,815 51*	*1,103 79*	*6,225,385 51*
	House of Commons				
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees; payments in respect of the costs of operating Members' constituency offices; the grants listed in the Estimates and contributions ..... $ 29,062,850 00				
	5d To extend the purposes of Parliament Vote 5, Appropriation Act No. 3, 1974, to provide, notwithstanding Section 10 of the Senate and House of Commons Act for payment to Réal Caouette of an amount based on an annual rate of $4,000 in respect of that portion of the current fiscal year commencing July 8, 1974, throughout which he is a member of the House of Commons and the Leader of the Social Credit Party of Canada and to provide a further amount of 2,926 00				
		29,065,776 00	28,898,477 47	167,298 53	22,321,937 31
Stat.	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	9,870,001 63	9,870,001 63		9,710,331 47
Stat.	Contributions to superannuation accounts	2,254,220 00	2,254,220 00		1,553,000 00
Stat.	Supplementary retirement benefits in excess of contributions for Members of Parliament	137,716 91	137,716 91		25,313 31
					3,000 00
	Expenditures from appropriations not required for 1974–75	*41,327,714 54*	*41,160,416 01*	*167,298 53*	*33,613,582 09*
	Library of Parliament				
10	Program expenditures	2,610,262 00	2,271,515 77	338,746 23	1,783,819 71
Stat.	Contributions to superannuation accounts	253,000 00	253,000 00		129,000 00
		2,863,262 00	*2,524,515 77*	*338,746 23*	*1,912,819 71*
	Total	51,338,895 84	50,831,747 29	507,148 55	41,751,787 31
	POST OFFICE				
	Details of expenditure and revenue are given in volume II				
1	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services $603,909,000 00				
	1b To extend the purposes of Post Office Vote 1, Appropriation Act No. 3, 1974, to reimburse the Administrative Services Working Capital Advance Account established by Loans, Investments and Advances Vote 541, Appro-				

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	POST OFFICE—*Concluded*					
	priation Act No. 4, 1954, in the amount of $3,055.04 for the value of stores which have become obsolete	1 00				
	1d	8,015,000 00				
	Transfer from Treasury Board Vote 5c contingencies	2,871,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	24,489,471 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,233,200 00				
			640,517,672 00	633,372,826 17	7,144,845 83	529,038,336 63
5	Capital expenditures	$ 40,267,000 00				
	5d	2,200,000 00				
			42,467,000 00	42,459,811 33	7,188 67	27,933,789 56
Stat.	Postmaster General—Salary and motor car allowance		16,999 99	16,999 99		16,842 77
Stat.	Contributions to superannuation accounts		55,754,000 00	55,754,000 00		34,174,000 00
	Total		738,755,671 99	731,603,637 49	7,152,034 50	591,162,968 96
	PRIVY COUNCIL					
	Details of expenditure and revenue are given in volume II					
	Department					
	Privy Council					
1	Program expenditures, including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of $7,500 per annum and pro rata for any period less than a year, the grants listed in the Estimates and contributions	$ 13,756,281 00				
	1b	2,000,200 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	172,020 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	155,000 00				
		16,083,501 00				
	Less transfer to Vote 5	399,999 00				
			15,683,502 00	13,068,257 09	2,615,244 91	9,462,462 26
Stat.	The Prime Minister's salary and motor car allowance		26,999 88	26,999 88		26,999 88
Stat.	President of the Privy Council—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Leader of the Government in the Senate—Salary and motor car allowance		16,999 93	16,999 93		16,999 92
Stat.	Ministers without Portfolio or Minister of State—Motor car allowance		2,905 51	2,905 51		
Stat.	Allowances to former Prime Ministers		5,555 52	5,555 52		10,690 49
Stat.	Contributions to superannuation accounts		653,000 00	653,000 00		456,000 00
			16,405,962 76	13,790,717 85	2,615,244 91	9,990,152 47
	Canadian Intergovernmental Conference Secretariat					
5	Program expenditures and to establish the Office of Secretary Canadian Intergovernmental Conference Secretariat, the Secretary to be appointed by the Governor in Council to hold office during pleasure	$ 440,269 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	PRIVY COUNCIL—*Concluded*				
	Canadian Intergovernmental Conference Secretariat—*Concluded*				
	5d To authorize the transfer of $399,999 from Privy Council Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 1	399,999 00			
		840,269 00	759,637 74	80,631 26	212,856 50
Stat.	Contributions to superannuation accounts	26,000 00	26,000 00		8,000 00
		866,269 00	785,637 74	80,631 26	220,856 50
	Chief Electoral Officer				
10	Program expenditures	$ 571,000 00			
	10a	469,750 00			
	10b	1,145,250 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	25,885 00			
		2,211,885 00	1,728,165 88	483,719 12	427,394 58
Stat.	Salary of the Chief Electoral Officer	37,976 02	37,976 02		37,976 03
Stat.	Expenses of elections	27,155,695 30	27,155,695 30		1,154,099 02
Stat.	Contributions to superannuation accounts	58,000 00	58,000 00		25,000 00
		29,463,556 32	28,979,837 20	483,719 12	1,644,469 63
	Commissioner of Official Languages				
15	Program expenditures	1,706,000 00	1,661,825 48	44,174 52	1,307,290 54
Stat.	Salary and expenses	44,385 22	44,385 22		43,860 59
Stat.	Contributions to superannuation accounts	153,000 00	153,000 00		98,000 00
		1,903,385 22	1,859,210 70	44,174 52	1,449,151 13
	Economic Council of Canada				
20	Program expenditures	$ 3,751,000 00			
	20d	140,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	60,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	40,000 00			
		3,991,000 00	3,988,854 63	2,145 37	3,449,887 72
Stat.	Contributions to superannuation accounts	283,000 00	283,000 00		172,000 00
		4,274,000 00	4,271,854 63	2,145 37	3,621,887 72
	Public Service Staff Relations Board				
25	Program expenditures and authority to spend revenue received during the year	$ 2,664,000 00			
	25b	153,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	60,985 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	89,000 00			
		2,966,985 00	2,768,922 86	198,062 14	2,080,395 01
Stat.	Contributions to superannuation accounts	206,000 00	206,000 00		121,000 00
		3,172,985 00	2,974,922 86	198,062 14	2,201,395 01
	Total	56,086,158 30	52,662,180 98	3,423,977 32	19,127,912 46

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	PUBLIC WORKS				
	Details of expenditure and revenue are given in volume II				
	ADMINISTRATION PROGRAM				
1	Program expenditures	$ 17,845,000 00			
	1d To authorize the transfer of $179,999 from Public Works Vote 10, $339,000 from Public Works Vote 15 and $277,000 from Public Works Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 10	179,999 00			
	Transfer from Vote 15	339,000 00			
	Transfer from Vote 35	277,000 00			
	Transfer from Treasury Board Vote 5 contingencies	1,126,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	573,940 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	842,000 00			
			21,182,940 00	21,089,468 83	93,471 17	16,488,392 18
Stat.	Minister of Public Works—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		1,497,517 86	1,497,517 86		1,101,000 00
			22,697,457 78	*22,603,986 61*	*93,471 17*	*17,606,392 10*
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
5	Program expenditures and the grant listed in the Estimates	$ 21,457,000 00				
	5d To authorize the transfer of $279,999 from Public Works Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	279,999 00				
	Transfer from Treasury Board Vote 5 contingencies	798,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	592,745 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	155,000 00				
			23,282,745 00	23,165,116 92	117,628 08	19,191,111 94
Stat.	Contributions to superannuation accounts		2,031,656 73	2,031,656 73		1,235,000 00
	Expenditures from appropriations not required for 1974-75					113,503 37
			25,314,401 73	*25,196,773 65*	*117,628 08*	*20,539,615 31*
	ACCOMODATION PROGRAM					
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year	$221,422,000 00				
	Transfer from Treasury Board Vote 5 contingencies	400,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	2,477,380 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	160,000 00				
		224,459,380 00				

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
PUBLIC WORKS—*Concluded*						
	ACCOMODATION PROGRAM—*Concluded*					
	Less transfer to:					
	Vote 1	$ 179,999 00				
	Vote 5	279,999 00				
		459,998 00				
			223,999,382 00	220,380,070 42	3,619,311 58	179,801,823 70
15	Capital expenditures including expenditures on works on other than Federal property	$210,335,000 00				
	Less transfer to:					
	Vote 1	$ 339,000 00				
	Vote 20	349,999 00				
	Vote 25	485,999 00				
		1,174,998 00				
			209,160,002 00	208,714,170 56	445,831 44	200,696,985 75
Stat.	Contributions to superannuation accounts		5,223,614 40	5,223,614 40		3,514,000 00
Stat.	Federal Court awards		37,466 99	37,466 99		27,000 00
Stat.	Refunds of amounts credited to revenue in previous years		25 30	25 30		12,963 35
			438,420,490 69	*434,355,347 67*	*4,065,143 02*	*384,052,772 80*
	MARINE PROGRAM					
20	Operating expenditures and contributions	$ 11,116,000 00				
	20d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $8,982.41, and to authorize the transfer of $349,999 from Public Works Vote 15, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	349,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	302,000 00				
			11,768,000 00	11,664,528 63	103,471 37	12,633,359 60
25	Capital expenditures including expenditures on works on other than Federal property	$ 9,587,000 00				
	25b	245,000 00				
	25d To authorize the transfer of $485,999 from Public Works Vote 15, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	485,999 00				
			10,318,000 00	10,300,260 62	17,739 38	15,533,838 22
Stat.	Dry dock subsidy—Canadian Vickers, Montreal		180,000 00	180,000 00		180,000 00
Stat.	Contributions to superannuation accounts		567,000 00	567,000 00		457,000 00
			22,833,000 00	*22,711,789 25*	*121,210 75*	*28,804,197 82*
	TRANSPORTATION AND OTHER ENGINEERING PROGRAM					
35	Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge	$ 10,501,000 00				
	35b	900,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	63,000 00				
		11,464,000 00				
	Less transfer to Vote 1	277,000 00				
			11,187,000 00	10,592,602 63	594,397 37	9,810,333 27
40	Capital expenditures including expenditures on works on other than Federal property		8,795,000 00	8,277,828 03	517,171 97	8,701,302 28
Stat.	Contributions to superannuation accounts		88,142 00	88,142 00		221,000 00
			20,070,142 00	*18,958,572 66*	*1,111,569 34*	*18,732,635 55*
	Total		529,335,492 20	523,826,469 84	5,509,022 36	469,735,613 58

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	REGIONAL ECONOMIC EXPANSION				
	Details of expenditure and revenue are given in volume II				
	Department				
1	Operating expenditures.....$ 44,557,000 00				
	1d To reimburse the Prairie Farm Rehabilitation Stores Working Capital Advance Account, established by Vote 539, Appropriation Act No. 3, 1953, in the amount of $10,342 for the value of stores, which have become obsolete, unserviceable, lost or destroyed..... 1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance..... 787,452 00	45,344,453 00	40,257,258 76	5,087,194 24	34,711,990 26
5	Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the province or municipality of the cost of projects constructed by the department on behalf of the province or municipality; authority to make expenditures on works , land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians.....$ 17,184,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance..... 31,368 00	17,215,368 00	14,445,823 69	2,769,544 31	5,720,763 53
10	The grants listed in the Estimates, contributions, including contributions as set out (a) in subsidiary agreements made pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces; and (b) in an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland, of the operating expenses of a corporation, incorporated pursuant thereto, to provide financing and other services to small and medium sized businesses in Newfoundland; and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements; to authorize the Minister of Regional Economic Expansion to enter into general development agreements with the provinces, subject to the approval of the Governor in Council, to provide measures for economic expansion and social adjustment in areas in Canada requiring such measures to improve opportunities for productive employment in those areas and access to such opportunities, and, in accordance with such general development agreements and such directions as the Governor in Council may prescribe, to enter into subsidiary agreements to effect the purposes of the general development agreements.....$375,570,000 00 *Less* transfer to Vote 30..... 12,099,999 00	363,470,001 00	323,839,760 80	39,630,240 20	319,208,478 38
Stat.	Minister of Regional Economic Expansion—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts.....	3,021,000 00	3,021,000 00		2,071,000 00
		429,067,821 92	*381,580,843 17*	*47,486,978 75*	*361,729,232 09*
	Cape Breton Development Corporation				
30	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance of the				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	REGIONAL ECONOMIC EXPANSION—*Concluded*				
	Cape Breton Development Corporation—*Concluded*				
	coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding Section 31(2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1974-75 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....$ 16,827,000 00				
	30d To authorize the transfer of $12,099,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote..... 1 00				
	Transfer from Vote 10..... 12,099,999 00	28,927,000 00	28,927,000 00		35,898,000 00
35	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations.....	22,265,000 00	22,265,000 00		6,905,000 00
40	Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act.....$ 8,660,000 00				
	40b To extend the purposes of Regional Economic Expansion Vote 40, Appropriation Act No. 3, 1974,				
	(a) to authorize the Cape Breton Development Corporation, with the approval of the Governor in Council, on the recommendation of the Minister of Regional Economic Expansion and the Minister of Finance, to guarantee repayment by Sydney Steel Corporation of moneys borrowed by it for the purpose of its plant rehabilitation program up to an aggregate principal amount of $70,000,000 and the payment of interest thereon, and any amount required to be paid by the terms of any such guarantee may be paid pursuant to section 22 of the Financial Administration Act, and				
	(b) to provide that after any guarantee has been given pursuant to paragraph (a) hereof, no guarantee may be given at any time by the Cape Breton Development Corporation pursuant to the Cape Breton Development Corporation Act except to the extent to which the aggregate amount outstanding at that time of any guarantee given pursuant to the Act and any guarantee pursuant to paragraph (a) hereof is less than $100,000,000..... 1 00				
		8,660,001 00	8,660,000 00	1 00	7,000,000 00
		59,852,001 00	*59,852,000 00*	*1 00*	*49,803,000 00*
	Total.....	488,919,822 92	441,432,843 17	47,486,979 75	411,532,232 09

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SCIENCE AND TECHNOLOGY				
	Details of expenditure and revenue are given in volume II				
	Ministry of State				
1	Program expenditures and contributions	3,818,000 00			
	1b Program expenditures and the grant listed in the Estimates	564,800 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	51,395 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	79,008 00			
		4,513,203 00	4,279,825 62	233,377 38	4,981,224 17
Stat.	Minister's salary and motor car allowance	5,986 53	5,986 53		16,999 92
Stat.	Contributions to superannuation accounts	268,000 00	268,000 00		113,000 00
		4,787,189 53	*4,553,812 15*	*233,377 38*	*5,111,224 09*
	Science Council of Canada				
5	Program expenditures	1,606,000 00			
	Transfer from Treasury Board Vote 5 contingencies	57,506 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	27,120 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	8,100 00			
		1,698,726 00	1,695,262 12	3,463 88	1,582,585 57
Stat.	Contributions to superannuation accounts	94,000 00	94,000 00		61,000 00
		1,792,726 00	*1,789,262 12*	*3,463 88*	*1,643,585 57*
	Total	6,579,915 53	6,343,074 27	236,841 26	6,754,809 66
	SECRETARY OF STATE				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister of State who does not preside over a Ministry of State of a salary of $7,500 per annum and pro rata for any period less than a year	5,391,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	167,225 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	660,900 00			
		6,219,125 00	5,530,473 88	688,651 12	5,465,747 01
Stat.	Secretary of State—Salary and motor car allowance	17,000 04	17,000 04		17,000 04
Stat.	Minister of State—Motor car allowance	704 32	704 32		2,000 04
*2b	Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of $4,728,748—Unexpended balance carried forward from 1973–74 appropriations	66,577 47	539 91	**66,037 56	180 83
Stat.	Contributions to superannuation accounts	395,000 00	395,000 00		203,000 00
		6,698,406 83	*5,943,718 15*	*754,688 68*	*5,687,927 92*
	BILINGUALISM DEVELOPMENT PROGRAM				
5	Operating expenditures	572,000 00			
	5b To authorize the transfer of $274,999 from Secretary of State Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			

*This vote was included in 1969-70 appropriations.
**Available for expenditure in subsequent fiscal years.

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SECRETARY OF STATE—*Continued*				
	Department—*Continued*				
	BILINGUALISM DEVELOPMENT PROGRAM—*Concluded*				
	Transfer from Vote 10	274,999 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	7,710 00			
		854,710 00	719,066 04	135,643 96	666,542 47
10	The grants listed in the Estimates and contributions	$ 93,480,000 00			
	10a	100,000 00			
	10b	1 00			
	Transfer from Treasury Board Vote 10 student summer employment	100,000 00			
		93,680,001 00			
	Less transfer to Vote 5	274,999 00			
		93,405,002 00	92,788,935 13	616,066 87	92,048,072 93
Stat.	Contributions to superannuation accounts	42,000 00	42,000 00		79,000 00
		94,301,712 00	*93,550,001 17*	*751,710 83*	*92,793,615 40*
	ARTS AND CULTURE PROGRAM				
15	Program expenditures and the grants listed in the Estimates	$ 6,084,000 00			
	15b	1,000,000 00			
	15d	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	12,505 00			
		7,096,506 00			
	Less transfer to Vote 60	549,999 00			
		6,546,507 00	4,602,893 87	1,943,613 13	4,246,445 76
Stat.	Contributions to superannuation accounts	73,000 00	73,000 00		42,000 00
	Expenditures from appropriations not required for 1974-75				5,379,108 56
		6,619,507 00	*4,675,893 87*	*1,943,613 13*	*9,667,554 32*
	EDUCATION SUPPORT PROGRAM				
20	Program expenditures and the grants listed in the Estimates	$ 820,000 00			
	20d	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	6,295 00			
		826,296 00	749,801 01	76,494 99	468,052 73
Stat.	Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	503,579,043 00	503,579,043 00		485,140,525 00
Stat.	Contributions to superannuation accounts	65,000 00	65,000 00		33,000 00
		504,470,339 00	*504,393,844 01*	*76,494 99*	*485,641,577 73*
	TRANSLATION PROGRAM				
25	Program expenditures and the grants listed in the Estimates	$ 22,030,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	282,620 00			
		22,312,620 00	21,977,906 28	334,713 72	16,883,345 15
Stat.	Contributions to superannuation accounts	1,942,000 00	1,942,000 00		1,150,000 00
		24,254,620 00	*23,919,906 28*	*334,713 72*	*18,033,345 15*
	CITIZENSHIP PROGRAM				
30	Operating expenditures	$ 12,730,000 00			
	30b	558,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	288,255 00			

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	SECRETARY OF STATE—*Continued*					
	Department—*Concluded*					
	CITIZENSHIP PROGRAM—*Concluded*					
	Transfer from Treasury Board Vote 10 student summer employment	605,000 00				
		14,181,255 00				
	Less transfer to Vote 35	480,999 00				
			13,700,256 00	13,506,637 99	193,618 01	10,410,232 52
35	The grants listed in the Estimates and contributions	$ 22,541,000 00				
	35b	2,202,000 00				
	35d To authorize the transfer of $480,999 from Secretary of State Vote 30, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 30	480,999 00				
	Transfer from Treasury Board Vote 10 student summer employment	4,745,000 00				
			29,969,000 00	29,139,731 86	829,268 14	25,166,080 32
Stat.	Contributions to superannuation accounts		848,000 00	848,000 00		335,000 00
Stat.	Refunds of amounts credited to revenue in previous years		929 97	929 97		
			44,518,185 97	*43,495,299 82*	*1,022,886 15*	*35,911,312 84*
			680,862,770 80	675,978,663 30	4,884,107 50	647,735,333 36
	Canada Council					
40	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act to be used for the general purposes set out in section 8 of the Act	$ 40,862,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	125,000 00				
			40,987,000 00	40,987,000 00		36,538,000 00
	Canadian Broadcasting Corporation					
45	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	$234,982,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	3,000,000 00				
			237,982,000 00	235,482,000 00	2,500,000 00	232,796,000 00
50	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service and to cancel outstanding authorities under Secretary of State Vote L55, Appropriation Act No. 3, 1972 and Secretary of State Vote L55 Appropriation Act No. 4, 1973		56,657,000 00	56,657,000 00		
55	Payment to the Canadian Broadcasting Corporation for operating and capital expenditures providing host country broadcasting services for the 1976 Summer Olympics		7,200,000 00	7,200,000 00		6,000,000 00
			301,839,000 00	299,339,000 00	2,500,000 00	238,796,000 00
	Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act		3,179,092 75	3,179,092 75		3,364,145 86

Appropriations and Expenditures— *Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	SECRETARY OF STATE—*Continued*					
	Company of Young Canadians					
60	Payment to the Company of Young Canadians	$ 3,147,000 00				
	60d To authorize the transfer of $549,999 from Secretary of State Vote 15, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	549,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	25,308 00				
			3,722,308 00	3,722,308 00		2,803,000 00
	National Arts Centre Corporation					
65	Payments to the National Arts Centre Corporation	$ 5,307,000 00				
	65b	297,050 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	153,000 00				
			5,757,050 00	5,757,050 00		4,603,800 00
	National Film Board					
70	Program expenditures and the grants listed in the Estimates	$ 17,601,700 00				
	70b To extend the purposes of Secretary of State Vote 70, Appropriation Act No. 3, 1974, to include reimbursement in the amount of $61,000 for the accumulated operating loss to March 31, 1974 of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 and to provide a further amount of	61,000 00				
	70d	295,000 00				
	Transfer from Treasury Board Vote 5 contingencies	613,900 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	126,200 00				
			18,697,800 00	18,582,436 98	115,363 02	16,397,222 58
Stat.	Contributions to superannuation accounts		1,247,000 00	1,247,000 00		957,000 00
			19,944,800 00	19,829,436 98	115,363 02	17,354,222 58
	National Library					
80	Program expenditures including a payment of $639,000 to the National Library Purchase Account for the purpose of acquiring books, and the grant listed in the Estimates	$ 6,861,000 00				
	80d	200,000 00				
	Transfer from Treasury Board Vote 5 contingencies	150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	137,355 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	70,000 00				
			7,418,355 00	7,386,868 12	31,486 88	6,068,847 83
Stat.	Contributions to superannuation accounts		510,000 00	510,000 00		302,000 00
			7,928,355 00	7,896,868 12	31,486 88	6,370,847 83

Appropriations and Expenditures— *Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SECRETARY OF STATE—*Continued*				
	National Museums of Canada				
85	Operating expenditures, $4,220,000 for the purchase of objects for the collections of the Corporation, and $370,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes ..... $ 23,372,200 00				
	85b 790,000 00				
	85d 500,000 00				
	Transfer from Treasury Board Vote 5 contingencies 563,575 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 295,170 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 100,000 00	25,620,945 00	25,584,773 20	36,171 80	18,498,534 12
90	The grants listed in the Estimates and contributions ..... $ 8,190,800 00				
	90b 1 00				
	90d 1 00	8,190,802 00	7,600,010 66	590,791 34	7,540,439 64
Stat.	Contributions to superannuation accounts	935,400 00	935,400 00		469,000 00
Stat.	Refunds of amounts credited to revenue in previous years	3,168 00	3,168 00		57 56
		34,750,315 00	34,123,351 86	626,963 14	26,508,031 32
	Public Archives				
95	Program expenditures ..... $ 8,888,000 00				
	Transfer from Treasury Board Vote 5 contingencies 200,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 262,345 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 316,900 00	9,667,245 00	9,625,507 87	41,737 13	7,051,442 72
Stat.	Contributions to superannuation accounts	686,000 00	686,000 00		376,000 00
		10,353,245 00	10,311,507 87	41,737 13	7,427,442 72
	Public Service Commission				
110	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program ..... $ 29,748,000 00				
	110b 16,988,200 00				
	Transfer from Treasury Board Vote 5 contingencies 724,675 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 1,315,880 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 2,701,206 20	51,477,961 20	51,447,684 24	30,276 96	33,066,898 47
Stat.	Contributions to superannuation accounts	2,512,000 00	2,512,000 00		1,536,000 00
		53,989,961 20	53,959,684 24	30,276 96	34,602,898 47

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SECRETARY OF STATE—*Concluded*				
	Representation Commissioner				
Stat.	Salary of the Representation Commissioner	37,967 81	37,967 81		37,967,81
Stat.	Expenses of the Representation Commissioner	218,153 62	218,153 62		267,201 25
Stat.	Contributions to superannuation accounts	20,000 00	20,000 00		15,000 00
		276,121 43	276,121 43		320,169 06
	Total	1,163,590,019 18	1,155,360,084 55	8,229,934 63	1,026,423,891 20
	SOLICITOR GENERAL				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures and the grants listed in the Estimates	$ 5,425,400 00			
	1b To authorize the transfer of $411,541 from Solicitor General Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 10	411,541 00			
	Transfer from Treasury Board Vote 5 contingencies	129,818 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	73,982 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	41,800 00			
		6,082,542 00	5,919,545 36	162,996 64	3,506,761 23
Stat.	Solicitor General—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	279,000 00	279,000 00		119,000 00
		6,378,541 92	*6,215,545 28*	*162,996 64*	*3,642,761 15*
	Correctional Services				
	CORRECTIONAL SERVICES PROGRAM				
5	Penitentiary Service—Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	$119,614,000 00			
	5b	1 00			
	5d To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 3, 1974, to reimburse the following Working Capital Advances for the value of stores which have become obsolete, unserviceable, lost or destroyed				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SOLICITOR GENERAL—*Continued*				
	Correctional Services—*Concluded*				
	CORRECTIONAL SERVICES PROGRAM—*Concluded*				
	(a) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of $1,023.12				
	(b) Operational Stores Working Capital Advance Account established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, in the amount of $13,787.11	1 00			
	Transfer from Treasury Board Vote 5 contingencies	2,880,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	3,324,155 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	279,300 00			
			126,097,457 00	121,687,804 21	4,409,652 79	97,329 044 73
10	Penitentiary Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	$ 31,864,000 00			
	Less transfer to:				
	Vote 1 $ 411,541 00				
	Vote 20 1,103,699 00				
	Vote 25 1,247,999 00				
		2,763,239 00			
			29,100,761 00	17,110,745 44	11,990,015 56	12,705,525 97
15	National Parole Board—Operating expenditures	$ 11,520,000 00			
	15b	465,205 00			
	Transfer from Treasury Board Vote 5 contingencies	395,426 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	163,210 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	141,400 00			
			12,685,241 00	12,568,018 56	117,222 44	8,497,839 83
Stat.	Pensions and other employee benefits		27,890 55	27,890 55		22,963 94
Stat.	Contributions to superannuation accounts		10,505,000 00	10,505,000 00		5,311,000 00
Stat.	Write-off of active assets		10,668 14	10,668 14		8,296 21
	Expenditures from appropriations not required for 1974–75					1,752 47
			178,427,017 69	*161,910,126 90*	*16,516,890 79*	*123,876,423 15*
	Royal Canadian Mounted Police					
	LAW ENFORCEMENT PROGRAM					
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	$191,237,584 00				
	20b To authorize the transfer of $1,103,699, from Solicitor General Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	20d To extend the purposes of Solicitor General Vote 20, Appropriation Act No. 3, 1974, to include reimbursement of the Royal Canadian Mounted Police Clothing and Kit Working					

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SOLICITOR GENERAL—*Concluded*				
	Royal Canadian Mounted Police—*Concluded*				
	LAW ENFORCEMENT PROGRAM—*Concluded*				
	Capital Advance Account established by Vote 547, Appropriation Act No. 3, 1953, in the amount of $4,488 for the value of stores which have become obsolete	1 00			
	Transfer from Vote 10	1,103,699 00			
	Transfer from Treasury Board Vote 5 contingencies	12,268,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	8,009,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,445,000 00			
		214,063,285 00	212,534,766 13	1,528,518 87	165,413,692 36
25	Capital expenditures	$ 24,049,218 00			
	25b To authorize the transfer of $1,247,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1974 for the purposes of this Vote	1 00			
	25d	662,200 00			
	Transfer from Vote 10	1,247,999 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	35,100 00			
		25,994,518 00	25,167,515 51	827,002 49	21,316,299 26
Stat.	Pensions and other employee benefits—Members of the Force	42,490,262 57	42,490,262 57		34,350,001 58
Stat.	Contributions to superannuation accounts	1,991,000 00	1,991,000 00		1,444,000 00
Stat.	Federal Court awards	138,542 46	138,542 46		6,666 78
		284,677,608 03	*282,322,086 67*	*2,355,521 36*	*222,530,659 98*
	Total	469,483,167 64	450,447,758 85	19,035,408 79	350,049,844 28
	SUPPLY AND SERVICES				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and recoverable expenditures on behalf of the Canadian Commercial Corporation, the supply revolving fund and the printing revolving fund	$ 4,119,000 00			
	1b	75,000 00			
	1d	774,000 00			
	Transfer from Treasury Board Vote 5 contingencies	399,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	2,017,937 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	2,425,100 00			
		9,810,037 00	8,292,872 02	1,517,164 98	5,026,266 09
Stat.	Minister of Supply and Services—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	729,000 00	729,000 00		459,000 00
		10,556,036 92	*9,038,871 94*	*1,517,164 98*	*5,502,266 01*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SUPPLY AND SERVICES—*Concluded*				
	Department—*Concluded*				
	SUPPLY PROGRAM				
3b	Expenditures on behalf of government departments and agencies for unsolicited research and development proposals	3,000,000 00	1,771,294 47	1,228,705 53	
4d	To reimburse the Defence Production Revolving Fund established by Subsection 16(1) of the Defence Produc- Act in the amount of $872,484 for losses on the disposal of stocked materials and in the amount of $10,002 for losses on trading operations	882,486 00	882,485 08	92	
		3,882,486 00	*2,653,779 55*	*1,228,706 45*	
	SERVICES PROGRAM				
10	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the supply revolving fund and authority to spend revenue received during the year $ 57,392,000 00				
	10b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $15,293.49 and to provide a further amount of 1,771,294 00				
	Transfer from Treasury Board Vote 5 contingencies 2,572,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 2,475,540 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 619,500 00				
		64,830,334 00	64,647,486 48	182,847 52	56,344,638 30
Stat.	Contributions to superannuation accounts	5,607,000 00	5,607,000 00		3,481,000 00
		70,437,334 00	*70,254,486 48*	*182,847 52*	*59,825,638 30*
		84,875,856 92	81,947.137 97	2,928,718 95	65,327,904 31
	Canadian Arsenals Limited				
15	Program expenditures $ 1,321,000 00				
	15d 259,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 227,000 00				
		1,807,000 00	1,798,695 75	8,304 25	2,098,472 94
	Canadian Commercial Corporation				
20	Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency $ 6,225,000 00				
	20d 200,000 00				
		6,425,000 00	6,422,589 53	2,410 47	6,003,346 80
	Total	93,107,856 92	90,168,423 25	2,939,433 67	73,429,724 05

Appropriations, and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	TRANSPORT					
	Details of expenditure and revenue are given in volume II					
	Department					
	HEADQUARTERS PROGRAM					
1	Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of $200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year	$ 16,861,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	324,895 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	454,000 00				
		17,639,895 00				
	Less transfer to Vote 55	2,481,999 00				
			15,157,896 00	14,082,288 54	1,075,607 46	10,974,120 03
Stat.	Minister of Transport—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		1,086,000 00	1,086,000 00		657,000 00
Stat.	Refunds of amounts credited to revenue in previous years		12,909 19	12,909 19		8,303 12
			16,273,805 11	*15,198,197 65*	*1,075,607 46*	*11,656,423 07*
	MARINE TRANSPORTATION PROGRAM					
5	Operating expenditures, the grants listed in the Estimates, contributions, the payment of expected expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year	$100,630,000 00				
	5b	2,100,000 00				
	5d	5,504,400 00				
	Transfer from Treasury Board Vote 5 contingencies	1,240,740 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	2,584,060 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	409,000 00				
			112,468,200 00	112,316,793 48	151,406 52	95,439,347 42
10	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies		45,427,000 00	43,684,703 48	1,742,296 52	45,134,072 66
Stat.	Contributions to superannuation accounts		6,912,000 00	6,912,000 00		4,999,000 00
Stat.	Federal Court awards		1,486,175 59	1,486,175 59		926,018 18
Stat.	Refunds of amounts credited to revenue in previous years		1,924 06	1,924 06		667 81
			166,295,299 65	*164,401,596 61*	*1,893,703 04*	*146,499,106 07*
	AIR TRANSPORTATION PROGRAM					
15	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year	$156,031,000 00				
	15b To extend the purposes of Transport Vote 15, Appropriation Act No. 3, 1974, to authorize the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise					

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	TRANSPORT—*Continued*				
	Department—*Continued*				
	AIR TRANSPORTATION PROGRAM—*Concluded*				
	Tax Act minus the portion thereof credited to the Airports Revolving Fund and to provide a further amount of	379,700 00			
	15d To extend the purposes of Transport Vote 15, Appropriation Act No. 3, 1974, to authorize the crediting to the Airports Revolving Fund established by Loans, Investments and Advances Vote L160, Appropriation Act No. 3, 1969, in the amount of $7,295,469, being the estimated accumulated operating loss associated with certain lands at Mirabel Airport transferred to the Minister of Public Works, and to provide a further amount of	15,192,500 00			
	Transfer from Treasury Board Vote 5 contingencies	9,376,964 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	4,944,135 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	327,000 00			
			186,251,299 00	185,916,896 84	334,402 16	144,442,988 60
20	Capital expenditures including contributions towards construction done by local or private authorities	$ 75,479,000 00			
	20b	333,000 00			
	20d To extend the purposes of Transport Vote 20, Appropriation Act No. 3, 1974, (a) to authorize the transfer of $5,000,000 from Transport Vote 25, Appropriation Act No. 3, 1974, for the purposes of this Vote, (b) to authorize the crediting to the Airports Revolving Fund established by Loans, Investments and Advances Vote L160, Appropriation Act No. 3, 1969, in the amount of $136,279,600 being the capital costs associated with certain lands at Mirabel Airport transferred to the Minister of Public Works, and to provide a further amount of	139,512,600 00			
	Transfer from Vote 25	5,000,000 00			
			220,324,600 00	218,838,239 06	1,486,360 94	59,332,403 25
25	The grants listed in the Estimates and contributions	$ 5,223,000 00			
	25b	11,000,000 00			
		16,223,000 00			
	Less transfer to Vote 20	5,000,000 00			
			11,223,000 00	11,162,033 23	60,966 77	8,586,487 24
Stat.	Contributions to superannuation accounts		13,296,000 00	13,296,000 00		10,670,000 00
						2,859 25
	Expenditures from appropriations not required for 1974–75		*431,094,899 00*	*429,213,169 13*	*1,881,729 87*	*223,034,738 34*

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	TRANSPORT—*Continued*				
	Department—*Continued*				
	SURFACE TRANSPORTATION PROGRAM				
35	Operating expenditures and payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1974 of the following ferry services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A. ..... $ 64,474,000 00				
	35d To authorize the transfer of $2,000,000 from Transport Vote 40, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of 33,047,000 00				
	Transfer from Vote 40 ..... 2,000,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 72,770 00				
		99,593,770 00	98,686,218 52	907,551 48	66,005,877 42
40	Capital expenditures, including expenditures on works on other than federal property ..... $ 16,574,000 00				
	40b 10,000,000 00				
	26,574,000 00				
	Less transfer to:				
	Vote 35 ..... $2,000,000 00				
	Vote 45 ..... 310,748 00				
	2,310,748 00				
		24,263,252 00	24,172,553 20	90,698 80	6,445,550 64
45	Contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1974 $50 per month instead of $20 per month as fixed by the said Act ..... $ 42,116,000 00				
	45b 118,000,000 00				
	45d To authorize the transfer of $310,748 from Transport Vote 40, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 40 ..... 310,748 00				
		160,426,749 00	148,279,659 63	12,147,089 37	48,061,019 38
Stat.	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,137,200 22	1,137,200 22		950,288 46
Stat.	Contributions to superannuation accounts	265,000 00	265,000 00		142,000 00
		285,685,971 22	*272,540,631 57*	*13,145,339 65*	*121,604,735 90*
	TRANSPORTATION DEVELOPMENT AGENCY PROGRAM				
55	Program expenditures, the grants listed in the Estimates and authority to spend revenue received during the year ..... $ 7,094,000 00				
	55b To authorize the transfer of $950,000 from Transport Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of 1,750,000 00				
	55d To authorize the transfer of $1,531,999 from Transport Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 1 ..... 950,000 00				
	Transfer from Vote 1 ..... 1,531,999 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	TRANSPORT—*Continued*				
	Department—*Concluded*				
	TRANSPORTATION DEVELOPMENT AGENCY PROGRAM—*Concluded*				
	Transfer from Treasury Board Vote 7b cost of living allowance 33,325 00				
		11,359,325 00	10,395,915 16	963,409 84	6,905,583 59
Stat.	Contributions to superannuation accounts	125,000 00	125,000 00		81,000 00
	Expenditures from appropriations not required for 1974-75				6,180,229 88
		11,484,325 00	*10,520,915 16*	*963,409 84*	*13,166,813 47*
		910,834,299 98	891,874,510 12	18,959,789 86	515,961,816 85
	Atlantic Pilotage Authority				
60	Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the authority during the period April 1, 1974 to March 31, 1975 ..... $ 781,000 00 60d 273,000 00	1,054,000 00	1,054,000 00		1,370,522 00
	Canadian National Railways				
68d	Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the operations in the calendar year 1974 in respect of the Canadian National Railways System	45,000,000 00	37,732,650 00	7,267,350 00	21,324,055 00
	Canadian Transport Commission				
70	Operating expenditures ..... $ 15,294,000 00 *Less* transfer to Vote 75 ..... 914,999 00	14,379,001 00	14,198,840 95	180,160 05	11,153,753 10
75	The grants listed in the Estimates and contributions including an amount of $25,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that Subsection (2) of Section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to Subsection (1) of Section (6) of that Act ..... $ 49,314,000 00 75b To authorize the transfer of $914,999 from Transport Vote 70, Appropriation Act No. 3, 1974, for the purposes of this Vote ..... 1 00 75d To extend the purposes of Transport Vote 75, Appropriation Act No. 3, 1974, to increase from $65,000,000 to $100,000,000 the commitments that may be made under the Railway Relocation and Crossing Act for the purposes of the Railway Grade Crossing Fund in the current and subsequent fiscal years ..... 3,529,000 00 Transfer from Vote 70 ..... 914,999 00	53,758,000 00	53,111,417 49	646,582 51	58,965,521 82
Stat.	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act	242,755,058 48	242,755,058 48		172,137,997 67
Stat.	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	21,747,895 17	21,747,895 17		15,972,031 14

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	TRANSPORT—*Continued*				
	Canadian Transport Commission—*Concluded*				
Stat.	Contributions to superannuation accounts	1,232,000 00	1,232,000 00		766,000 00
Stat.	Refunds of amounts credited to revenue in previous years	91 99	91 99		
		333,872,046 64	333,045,304 08	826,742 56	258,995,303 73
	Great Lakes Pilotage Authority, Ltd.				
80	Payment to the Great Lakes Pilotage Authority Ltd., upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1974 to March 31, 1975 $ 1,084,000 00				
	80d 1,135,000 00	2,219,000 00	2,135,050 64	83,949 36	901,983 74
	Laurentian Pilotage Authority				
85	Payment to the Laurentian Pilotage Authority, upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1974 to March 31, 1975 $ 1,000,000 00				
	85d 1,174,000 00	2,174,000 00	2,174,000 00		833,000 00
	National Harbours Board				
90	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1974 in the operation of the Jacques Cartier Bridge, Montreal Harbour	800,000 00	722,170 00	77,830 00	564,525 00
95	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1974 in the operation of Halifax Harbour	450,000 00	374,861 00	75,139 00	984,274 00
	Expenditures from appropriations not required for 1974-75				20,000 00
		1,250,000 00	1,097,031 00	152,969 00	1,568,799 00
	Pacific Pilotage Authority				
110	Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1974 to March 31, 1975	391,000 00	284,512 86	106,487 14	475,688 46
	The St. Lawrence Seaway Authority				
	DEEP WATERWAY PROGRAM				
115	Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1974 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie	33,016,000 00	31,715,837 89	1,300,162 11	24,431,883 12

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	TRANSPORT—*Concluded*				
	The St. Lawrence Seaway Authority—*Concluded*				
	ENTRUSTED (NON-TOLL) CANALS PROGRAM				
120	Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1974–75 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works	1,550,000 00	1,474,237 00	75,763 00	1,424,028 00
Stat.	Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund	250,711 25	250,711 25		205,212 82
		34,816,711 25	33,440,786 14	1,375,925 11	26,061,123 94
	Total	1,331,611,057 87	1,302,837,844 84	28,773,213 03	827,492,292 72
	TREASURY BOARD				
	Details of expenditure and revenue are given in volume II				
	Department				
	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
1	Program expenditures and the grants listed in the Estimates $ 16,346,000 00 Transfer from Treasury Board Vote 5 contingencies 468,204 00 Transfer from Treasury Board Vote 7b cost of living allowance 294,315 00 Transfer from Treasury Board Vote 15 public service bilingualism 3,191,500 00	20,300,019 00	20,298,957 01	1,061 99	15,126,512 62
Stat.	President of the Treasury Board—Salary and motor car allowance	16,954 21	16,954 21		16,999 92
Stat.	Contributions to superannuation accounts	1,310,000 00	1,310,000 00		860,000 00
		21,626,973 21	*21,625,911 22*	*1,061 99*	*16,003,512 54*
	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
5	Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations $ 90,000,000 00 5d 10,000,000 00 100,000,000 00 *Less* transfers 99,949,800 00	50,200 00		50,200 00	
7b	Cost of Living Salary Increase—Subject to the approval of Treasury Board, to supplement other votes for cost of living salary increases $171,811,663 00 *Less* transfers 171,811,663 00				
10	Student Summer Employment—Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of and activities for students in the summer of 1974, including an Opportunities for Youth Program $ 42,000,000 00 *Less* transfers 42,000,000 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	TREASURY BOARD—*Continued*				
	Department—*Concluded*				
	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAM—*Concluded*				
15	Public Service Bilingualism—Subject to the approval of the Treasury Board to supplement other votes and to provide for expenses for the purpose of developing bilingualism in the public service.....$ 50,000,000 00				
	Less transfers..... 44,539,339 00				
		5,460,661 00		5,460,661 00	125,808 00
		5,510,861 00		*5,510,861 00*	*125,808 00*
	EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
20	Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans and health plans for employees engaged locally outside Canada, to the Unemployment Insurance Account in respect of Government employees and to the Hospital Insurance (outside Canada) Plan and to permit the payment to employees of their share of the premium reduction under subsection 64(4) of the Unemployment Insurance Act, 1971.....$ 86,737,000 00				
	20b To extend the purposes of Treasury Board Vote 20, Appropriation Act No. 3, 1974, to authorize Treasury Board to designate those boards, commissions and corporations, whose employees receive a contribution from or on whose behalf a contribution is made by the government in respect of surgical-medical and other insurance premiums and taxes, that shall from time to time, as required by the President of the Treasury Board pay into the Consolidated Revenue Fund an amount equal to such government contribution and to repeal Vote 520, Appropriation Act No. 6, 1960..... 1 00				
	Transfer from Treasury Board Vote 5 contingencies..... 5,207,000 00				
		91,944,001 00	91,943,382 16	618 84	64,073,261 73
Stat.	Government's contributions as an employer under the Canada Pension Plan and the Quebec Pension Plan and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act.....	36,311,337 64	36,311,337 64		30,407,051 65
Stat.	Write-off of active assets.....	252 73	252 73		
		128,255,591 37	*128,254,972 53*	*618 84*	*94,480,313 38*
		155,393,425 58	149,880,883 75	5,512,541 83	110,609,633 92
	National Research Council of Canada				
25	Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations.....$ 63,323,000 00				
	Transfer from Treasury Board Vote 5 contingencies..... 2,150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance..... 1,098,445 00				

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	TREASURY BOARD— *Concluded*					
	National Research Council of Canada—*Concluded*					
	Transfer from Treasury Board Vote 15 public service bilingualism	133,000 00				
			66,704,445 00	65,661,430 81	1,043,014 19	58,747,290 31
30	Capital expenditures	$ 3,768,000 00				
	30b To authorize the transfer of $499,999 from Treasury Board Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 35	499,999 00				
			4,268,000 00	3,789,503 77	478,496 23	8,783,756 22
35	The grants listed in the Estimates, contributions and authority to make commitments in the current fiscal year for assistance towards research in industry of $17,900,000	$ 87,298,000 00				
	Less transfer to Vote 30	499,999 00				
			86,798,001 00	85,902,717 68	895,283 32	80,529,123 58
Stat.	Contributions to superannuation accounts		5,519,000 00	5,519,000 00		3,914,000 00
			163,289,446 00	160,872,652 26	2,416,793 74	151,974,170 11
	Total		318,682,871 58	310,753,536 01	7,929,335 57	262,583,804 03
	URBAN AFFAIRS					
	Details of expenditure and revenue are given in volume II					
	Ministry of State					
1	Program expenditures	$ 11,895,000 00				
	1b To authorize the transfer of $1,536,999 from Urban Affairs Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	1,536,999 00				
			13,432,000 00	11,389,597 06	2,042,402 94	7,109,914 34
5	Contributions for the implementation of projects designed to assist in achieving an improved urban environment	$ 5,732,000 00				
	Less transfer to Vote 1	1,536,999 00				
			4,195,001 00	2,136,699 87	2,058,301 13	1,336,483 42
Stat.	Minister's salary and motor car allowance		17,000 00	17,000 00		16,999 92
Stat.	Contributions to superannuation accounts		507,000 00	507,000 00		247,000 00
			18,151,001 00	*14,050,296 93*	*4,100,704 07*	*8,710,397 68*
	Central Mortgage and Housing Corporation					
10	To reimburse Central Mortgage and Housing Corporation for the calendar year 1974: (a) for expenditures on housing research, community planning and on the support of experimental components related to housing; (b) for the amounts of loans forgiven for sewage treatment projects, for rehabilitation and conversion of existing buildings, and for new communities; (c) for contributions made in respect of loans to facilitate home ownership, of loans to non-profit corporations; of loans for neighbourhood improvement programs; (d) for losses resulting from the operation of public housing projects; (e) for losses resulting from the sale of mortgages; (f) for costs and expenses incurred in respect of loans to facilitate home ownership, for rehabilitation					

Appropriations and Expenditures—*Continued*

Vote	1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
	$	$	$	$
URBAN AFFAIRS—*Continued*				
Central Mortgage and Housing Corporation—*Continued*				
and conversion of existing residential buildings, for the neighbourhood improvement programs and for new communities;				
(g) for the costs of acquiring Granville Island and for the loss incurred in the redevelopment, administration and operation of the Island....$143,200,000 00				
10b To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 3, 1974, to include reimbursement;				
(a) for losses incurred in the operation of real estate holdings acquired by the corporation;				
(b) for losses incurred by the corporation when the interest rate to borrowers for loans under the National Housing Act is less than the rate required to provide for full recovery of costs to the corporation in respect of the loans:				
(c) for the loss incurred in the operation of Cité du Havre;				
(d) for expenditures in respect of the Rural and Native Housing Program for financial assistance and training				
and to authorize the payment to the corporation of an administration fee for carrying out the Home Buyer Grant Program..... 1 00				
143,200,001 00				
Less transfer to Vote 12b..... 1,999,999 00				
	141,200,002 00	130,465,769 97	10,734,232 03	97,075,946 90
12b Home Buyer Grant payments, in accordance with terms and conditions prescribed by regulations made by the Governor in Council, of amounts not to exceed $500, to an individual who				
(a) at any time acquired a housing unit or share of the capital stock of a co-operative housing corporation, whether jointly with another person or otherwise, if the housing unit, or if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation that				
(i) became inhabited by the individual as his principal residence at any time in the period commencing on November 1, 1974 and ending on October 31, 1975,				
(ii) was situated in Canada, and				
(iii) was never previously used as a dwelling place, and				
(b) at no time prior to the acquisition described in paragraph (a) owned, or whose spouse owned, whether jointly with another person or otherwise a housing unit in Canada that was used as a principal residence by the individual or the spouse, and				
to authorize the transfer of $1,999,999 from Urban Affairs Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of.....$ 8,000,000 00				
Transfer from Vote 10..... 1,999,999 00				
	9,999,999 00	5,590,000 00	4,409,999 00	
tat. Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement.....	17,074,910 07	17,074,910 07		16,461,283 94

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	URBAN AFFAIRS—*Concluded*				
	Central Mortgage and Housing Corporation—*Concluded*				
Stat.	Public housing projects undertaken under Part VI of the National Housing Act, 1954	61,715,939 58	61,715,939 58		50,545,939 17
Stat.	Housing research and community planning as contemplated by Part V of the National Housing Act, 1954	2,325,000 43	2,325,000 43		3,313,070 30
Stat.	Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance and neighbourhood improvement program, new communities, low income non-profit assistance, interest rate losses, real estate losses and administration fee for Home Buyer Grant program	8,886,893 05	8,886,893 05		900,385 83
		241,202,744 13	*226,058,513 10*	*15,144,231 03*	*168,296,626 14*
	National Capital Commission				
20	Operating expenditures and contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region and to cancel outstanding authorities under Loans, Investments and Advances Vote L90, Appropriation Act No. 7, 1967, Loans, Investments and Advances Vote L95, Appropriation Act No. 4, 1968 and Loans, Investments and Advances Vote L140, Appropriation Act No. 3, 1969 — $ 14,584,000 00			
	20d — 335,000 00				
	Transfer from Treasury Board Vote 5 contingencies — 88,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance — 452,480 00				
	Transfer from Treasury Board Vote 15 public service bilingualism — 174,800 00				
		15,634,280 00	15,634,280 00		15,050,100 00
25	Payment to the National Capital Fund	23,080,000 00	23,080,000 00		23,168,000 00
		38,714,280 00	*38,714,280 00*		*38,218,100 00*
	Total	298,068,025 13	278,823,090 03	19,244,935 10	215,225,123 82
	VETERANS AFFAIRS				
	Details of expenditure and revenue are given in volume II				
	ADMINISTRATION PROGRAM				
1	Program expenditures — $ 5,732,000 00				
	1d — 255,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism — 105,400 00				
		6,092,400 00	6,064,578 16	27,821 84	5,882,996 86
Stat.	Minister of Veterans Affairs—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	556,000 00	556,000 00		429,000 00
	Expenditures from appropriations not required for 1974-75				286 57
		6,665,399 92	*6,637,578 08*	*27,821 84*	*6,329,283 35*
	WELFARE SERVICES PROGRAM				
5	War Veterans Allowance Board—Operating expenditures — $ 571,000 00				
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $95,811.52 — 1 00				
	5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $78,294.91 — 1 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	VETERANS AFFAIRS—*Continued*				
	WELFARE SERVICES PROGRAM—*Concluded*				
	Transfer from Treasury Board Vote 7b cost of living allowance 15,415 00				
		586,417 00	586,238 31	178 69	477,748 77
10	War Veterans Allowance Board—The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board ..... $126,100,000 00 10d 17,500 000 00				
		143,600,000 00	141,781,346 30	1,818,653 70	111,761,383 24
15	Operating expenditures ..... $ 10,257,000 00 Transfer from Treasury Board Vote 5 contingencies ..... 642,000 00 Transfer from Treasury Board Vote 7b cost of living allowance ..... 281,390 00 Transfer from Treasury Board Vote 15 public service bilingualism 18,200 00				
		11,198,590 00	11,091,391 92	107,198 08	9,316,910 70
20	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board ..... $ 13,252,000 00 20d 142,000 00				
		13,394,000 00	13,279,242 20	114,757 80	12,716,685 51
Stat.	Re-establishment credits and repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	410,697 43	410,697 43		506,520 63
Stat.	Contributions to superannuation accounts	988,000 00	988,000 00		701,000 00
Stat.	War service gratuities	269 18	269 18		2,157 68
Stat.	Returned soliders insurance actuarial liability adjustment ..	167,073 90	167,073 90		173,571 42
Stat.	Veterans insurance actuarial liability adjustment	990,689 18	990,689 18		1,134,470 56
		171,335,736 69	*169,294,948 42*	*2,040,788 27*	*136,790,448 51*
	PENSIONS PROGRAM				
25	Pension Review Board—Operating expenditures ..... $ 275,000 00 Transfer from Treasury Board Vote 7b cost of living allowance 8,530 00				
		283,530 00	267,865 67	15,664 33	213,119 82
30	Operating expenditures ..... $ 6,017,000 00 30d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $65,309.32 ..... 1 00 Transfer from Treasury Board Vote 5 contingencies ..... 212,379 00 Transfer from Treasury Board Vote 7b cost of living allowance 197,920 00				
		6,427,300 00	6,426,927 42	372 58	5,542,806 41
35	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board ..... $323,731,000 00 35d 2,500,000 00				
		326,231,000 00	323,923,405 67	2,307,594 33	290,526,762 92
Stat.	Contributions to superannuation accounts	586,000 00	586,000 00		376,000 00
		333,527,830 00	*331,204,198 76*	*2,323,631 24*	*296,658,689 15*
	BUREAU OF PENSIONS ADVOCATES PROGRAM				
40	Program expenditures ..... $ 1,636,000 00 Transfer from Treasury Board Vote 7b cost of living allowance 58,265 00				
		1,694,265 00	1,654,562 75	39,702 25	1,354,241 71
Stat.	Contributions to superannuation accounts	168,000 00	168,000 00		100,000 00
		1,862,265 00	*1,822,562 75*	*39,702 25*	*1,454,241 71*

Appropriations and Expenditures—*Concluded*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	VETERANS AFFAIRS—*Concluded*				
	TREATMENT SERVICES PROGRAM				
45	Operating expenditures, contributions and authority to spend revenue received during the year	$ 78,461,000 00			
	45d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $61,192.33	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	3,443,050 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	147,300 00			
		82,051,351 00	79,012,226 85	3,039,124 15	70,625,841 41
50	Capital expenditures including contributions to provinces and other authorities towards such costs	$ 11,376,000 00			
	50b	1,000,000 00			
		12,376,000 00	10,753,381 09	1,622,618 91	9,153,552 48
Stat.	Contributions to superannuation accounts	7,699,000 00	7,699,000 00		5,377,000 00
		102,126,351 00	*97,464,607 94*	*4,661,743 06*	*85,156,393 89*
	VETERANS' LAND ADMINISTRATION PROGRAM				
55	Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	$ 6,631,423 00			
	55b	1,034,000 00			
	Transfer from Treasury Board Vote 5 contingencies	208,984 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	199,090 00			
		8,073,497 00	7,996,829 48	76,667 52	6,831,556 44
Stat.	Provision for reserve for conditional benefits, Veterans' Land Act	4,440,000 00	4,440,000 00		4,530,457 99
Stat.	Contributions to superannuation accounts	611,000 00	611,000 00		517,000 00
Stat.	Reduction in Veterans' Land Act advances	14,600 40	14,600 40		23,361 16
	Expenditures from appropriations not required for 1974-75				1,326 04
		13,139,097 40	*13,062,429 88*	*76,667 52*	*11,903,701 63*
	Total	628,656,680 01	619,486,325 83	9,170,354 18	538,292,758 24
	Total for all departments	26,778,513,737 47	26,054,870,952 52	723,642,784 95	20,055,659,307 36

SECTION 11

1974-75
PUBLIC ACCOUNTS

Schedules and Explanatory Notes to the Statement of Assets and Liabilities

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SCHEDULES AND EXPLANATORY NOTES TO THE STATEMENT OF ASSETS AND LIABILITIES

Schedules to Statement of Assets and Liabilities as at March 31, 1975

(with comparative figures as at March 31, 1974)

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE A				
Cash—				
1	In Receiver General current deposits—			
	Belgium francs	48,772	34,076	14,696
	Canadian dollars	3,180,841,298	757,410,272	2,423,431,026
	French francs	585,618	331,499	254,119
	United Kingdom sterling	584,304	322,574	261,730
	United States dollars	3,734,246	2,486,150	1,248,096
	West German marks	13,896,484	5,007,038	8,889,446
		3,199,690,722	*765,591,609*	*2,434,099,113*
	In Receiver General special deposits—			
2	Banco di Roma, Rome, Italy—			
	Canadian Cultural Institute (Canadian Foundation at Rome)	92,696	42,384	50,312
3	Deutsche Bank A.G., Frankfurt-am-Main, Germany—			
	Bond redemption account	8,542	32,742	−24,200
	Interest and commission account	1,874	4,485	−2,611
3	Bank of England—			
	Bond redemption account	20,760	27,414	−6,654
	Interest account	9,648	9,310	338
3	Bank of Montreal, London—			
	Bond redemption account	8,606	8,305	301
3	Bank of Montreal, New York—			
	Bond redemption account	76,137		76,137
	Interest account	890	918	−28
3	Bank of Montreal Trust Co., New York—			
	Interest account	117,212	165,384	−48,172
4	Royal Bank of Canada, Ottawa—			
	Diplomatic and trade mission account	4,514,100	3,595,800	918,300
5	Unemployment Insurance account		40,195,250	−40,195,250
		4,850,465	*44,081,992*	*−39,231,527*
	Consumer and Corporate Affairs—			
6	Small debtor revenue trust accounts		533,297	−533,297
7	In hands of collectors and in transit	1,027,479,429	1,158,407,787	−130,928,358
8	Indian agencies revenue trust bank accounts	828,277	349,863	478,414
9	Temporary deposits in customs and excise bank accounts	1,169,222	704,498	464,724
		4,234,018,115	1,969,669,046	2,264,349,069
SCHEDULE B				
Other Current Assets				
	Finance—			
1	Moneys received after March 31 but applicable to current fiscal year	274,932,553	78,605,088	196,327,465
	Post Office—			
2	Cash on hand and in transit	31,193,443	24,090,913	7,102,530
		306,125,996	102,696,001	203,429,995
SCHEDULE C				
Departmental Working Capital Advances—				
1	Agriculture	381,712	407,994	−26,282
2	Agriculture commodities stabilization account			
3	Agriculture products board account	1,090,654	677,854	412,800
4	Canadian Grain Commission—Canadian government elevators			
5	Race track supervision revolving fund account	−196,069	−176,263	−19,806
6	Acquisition of capital equipment for race track supervision	32,503		32,503
		1,308,800	*909,585*	*399,215*

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE C—*Continued*				
Departmental Working Capital Advances—*Continued*				
	Communications—			
7	Government telephone account revolving fund	−2,107,429	−965,186	−1,142,243
	Energy, Mines and Resources—			
8	Stockpiling of uranium concentrates	101,188,304	101,182,911	5,393
	Environment—			
9	Acquisition of meteorological equipment and supplies	2,979,911	2,614,559	365,352
10	Fisheries prices support account	1,269,224	1,720,333	−451,109
11	Fisheries working capital advance	25,353	5,673	19,680
		4,274,488	*4,340,565*	*−66,077*
	External Affairs—			
12	Acquisition of capital equipment for the Central and Regional Passport offices	113,899	125,020	−11,121
13	Loans and advances to persons posted abroad	1,659,829	1,703,049	−43,220
14	Passport office revolving fund	−22,034	−94,359	72,325
15	Posts abroad	1,045,135	656,346	388,789
		2,796,829	*2,390,056*	*406,773*
	Finance—			
16	Auditor General—United Nations audit		10,701	−10,701
17	Blank bonds reserve	366,541	372,654	−6,113
18	Fire losses replacement account	31,529		31,529
	Bullion and coinage—			
19	Bronze coinage (and copper) account	444,550	334,541	110,009
20	Gold purchase account	4,724,871	4,723,624	1,247
19	Nickel coinage account	7,193,164	378,403	6,814,761
21	Olympic silver bullion inventory account	60,631,885	63,631,064	−2,999,179
22	Olympic silver coin blanks inventory account	55,248,438	13,336,718	41,911,720
23	Olympic finished coin inventory account	30,971,250	83,731	30,887,519
24	Silver bullion purchase account	2,516,637	1,714,562	802,075
19	Silver coinage account	13,133	6,451	6,682
19	Steel coinage account	321		321
		162,142,319	*84,592,449*	*77,549,870*
	Indian Affairs and Northern Development—			
25	Indian arts and crafts central marketing service	1,009,673	438,804	570,869
26	Stores account—National parks	837,052	684,144	152,908
		1,846,725	*1,122,948*	*723,777*
	Industry, Trade and Commerce—			
27	Departmental field offices in Canada and posts abroad	406,466	392,718	13,748
28	Statistics Canada revolving fund	−1,120,299	−431,935	−688,364
		−713,833	*−39,217*	*−674,616*
	Labour—			
29	Information Canada	458,951	620,231	−161,280
30	Publication revolving fund	2,087,839		2,087,839
31	Manpower and Immigration—posts abroad	231,650	226,214	5,436
32	National Revenue—Customs and Excise	195,816	211,580	−15,764
	Post Office—			
33	Account	2,339,397	−481,025	2,820,422
34	Revolving fund	1,700,427	837,264	863,163
		4,039,824	*356,239*	*3,683,585*
35	Public Works—Other government departments and agencies—Construction and repair projects	911,512	2,409	909,103
	Regional Economic Expansion—			
36	Prairie farm rehabilitation administration—Stores account	184,105	141,899	42,206
37	Recoverable projects costs from provincial and municipal governments	220,015		220,015
	Secretary of State—			
38	National Film Board advance to purchase capital equipment for Canadian Government Photo Centre	116,380	47,592	68,788
39	National Film Board—Canadian Government Photo Centre revolving fund	437,181	413,529	23,652

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE C—*Concluded*				
Departmental Working Capital Advances—*Concluded*				
	Secretary of State—*Concluded*			
40	National Film Board—Operating account	1,361,379	−423,427	1,784,806
41	Public Archives advance to purchase capital equipment for Central Microfilm Unit	103,280	103,280	
42	Public Archives revolving fund	45,111	126,612	−81,501
43	Public Service Commission—Advance to purchase capital equipment for the Bureau of Staff development and training		39,788	−39,788
44	Public Service Commission—Staff training and development	1,449,094	248,891	1,200,203
		3,512,425	*556,265*	*2,956,160*
	Solicitor General—			
	Correctional Services—			
45	Canteen fund	151,166	148,955	2,211
46	Industrial and stores account	1,413,214	914,171	499,043
47	Livestock and canning supplies stores account	164,889	199,339	−34,450
48	Operational stores account	3,582,469	2,496,713	1,085,756
	Royal Canadian Mounted Police—			
49	Cloth revolving fund	1,313,419	398,979	914,440
50	Messes operations account	40,299	70,444	−30,145
		6,665,456	*4,228,601*	*2,436,855*
	Supply and Services—			
51	Printing revolving fund	−275,360	2,730,474	−3,005,834
52	Supply revolving fund	16,390,891	937,285	15,453,606
53	Acquisition of capital equipment for Canadian government supply services	899,659	384,507	515,152
54	Defence production revolving fund	51,425,654	34,529,932	16,895,722
55	Miscellaneous departmental accountable imprest and Standing advances	15,030,117	14,916,467	113,650
56	Miscellaneous departmental accountable advances	7,819,038	9,152,982	−1,333,944
		91,289,999	*62,651,647*	*28,638,352*
	Transport—			
57	Airport capital loans	372,648,220	340,942,626	31,705,594
58	Airports revolving fund			
59	Airports revolving fund unpaid contractor's holdbacks	5,750,890	2,618,633	3,132,257
60	Stores account	11,405,907	7,264,912	4,140,995
61	Vancouver International Airport—Construction of bridges		14,437,560	−14,437,560
		389,805,017	*365,263,731*	*24,541,286*
	Veterans Affairs—			
62	Hospital stores account	1,704,542	1,876,372	−171,830
63	Manufacture of Remembrance Day poppies	536,476	337,853	198,623
		2,241,018	*2,214,225*	*26,793*
		772,579,830	630,007,152	142,572,678
SCHEDULE D				
Social Security Accounts—				
1	Canada Pension Plan Investment Fund—			
	Securities of, or guaranteed by—			
	Newfoundland	154,426,000	128,608,000	25,818,000
	Nova Scotia	311,695,000	260,785,000	50,910,000
	Prince Edward Island	30,861,000	25,608,000	5,253,000
	New Brunswick	235,589,000	197,245,000	38,344,000
	Quebec	43,481,000	35,578,000	7,903,000
	Ontario	4,405,481,000	3,703,684,000	701,797,000
	Manitoba	467,889,000	393,401,000	74,488,000
	Saskatchewan	364,068,000	308,497,000	55,571,000
	Alberta	757,551,000	630,963,000	126,588,000
	British Columbia	1,159,366,000	970,232,000	189,134,000
	Government of Canada	51,467,000	42,380,000	9,087,000
		7,981,874,000	6,696,981,000	1,284,893,000

Schedules to Statement of Assets and Liabilities—*Continued*

	1975	1974	Net increase or decrease (−) during 1974–75
	$	$	$
SCHEDULE D—*Concluded*			
Social Security Accounts—*Concluded*			
2 Unemployment Insurance Account—Advances	1,656,747,924	1,719,280,356	−62,532,432
Unemployment Insurance Account	100,101,962	60,417,553	39,684,409
	9,738,723,886	8,476,678,909	1,262,044,977
SCHEDULE E			
Advances, Loans and Investments—Domestic—			
CROWN CORPORATIONS—			
1 Atomic Energy of Canada Limited—			
Capital stock	15,000,000	15,000,000	
Loans *re* housing	9,845,673	10,238,593	−392,920
Bruce heavy water plant at Douglas Point, Ont.	175,000,000	175,000,000	
Commercial products division	6,559,822	6,798,756	−238,934
Production of heavy water			
Douglas Point generating station	69,945,000	69,945,000	
Gentilly nuclear power station	101,700,000	81,700,000	20,000,000
Glace Bay heavy water plant—Rehabilitation	127,000,000	73,000,000	54,000,000
Heavy water inventory	41,000,000	27,500,000	13,500,000
Nelson River power project—Transmission line	190,500,000	184,500,000	6,000,000
Pickering generating station	104,110,000	109,600,000	−5,490,000
Sheridan Park	1,825,479	1,933,736	−108,257
	842,485,974	*755,216,085*	*87,269,889*
2 Bank of Canada—Capital stock	5,920,000	5,920,000	
Canada Deposit Insurance—			
3 Capital stock	10,000,000	10,000,000	
4 Advances			
	10,000,000	*10,000,000*	
5 Canadian Arsenals Limited	3,500,000	3,500,000	
6 Canadian Broadcasting Corporation—			
Working capital	9,000,000	9,000,000	
Loans	504,000	535,500	−31,500
Advances to CBC for educational television facilities to provincial authorities	310,000		310,000
	9,814,000	*9,535,500*	*278,500*
7 Canadian Commercial Corporation	15,800,000	13,300,000	2,500,000
8 Canadian Dairy Commission	31,615,576	1,854,189	29,761,387
9 Canadian Livestock Feed Board Account		822,379	−822,379
10 Canadian Film Development Corporation	4,358,399	4,437,534	−79,135
Canadian National Railways—			
11 Advances—			
Refunding Act, 1955	1,019,543,500	1,019,543,500	
Financing and Guarantee Act, 1960	29,000,000	29,000,000	
Financing and Guarantee Act, 1961	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66	50,000,000	50,000,000	
Financing and Guarantee Act, 1967	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than Section 7)	20,000,000	20,000,000	
Temporary loan—For acquisition of bonds	60,758,966	56,596,883	4,162,083
12 Capital Revision Act, 1952—			
Preferred stock	1,374,190,381	1,235,180,591	139,009,790
13 Canadian Government Railways—			
Working capital	16,983,762	16,983,762	
14 Loans for maintenance, repair and acquisition of passenger equipment	719,307	916,285	−196,978
15 Air Canada—			
Financing and Guarantee Act, 1968, Section 7	54,792,423	54,792,423	
Financing and Guarantee Act, 1969, Section 7	115,000,000	115,000,000	
Financing and Guarantee Act, 1970, Section 7	84,000,000	84,000,000	
Financing and Guarantee Act, 1973, Section 7	140,000,000		140,000,000
Loans for construction of maintenance hangar, Winnipeg	5,000,000		5,000,000
	3,068,359,339	*2,780,384,444*	*287,974,895*

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Concluded*				
CROWN CORPORATIONS—*Concluded*				
	Canadian National Railways—Loans with respect to Yarmouth-Bar Harbour ferry services—			
16	New dock and facilities	269,588	294,096	−24,508
17	Working capital	200,000	200,000	
18	Canadian National (West Indies) Steamships, Ltd.—Capital stock	325,000	325,000	
19	Canadian Overseas Telecommunication Corporation	32,388,810	41,054,142	−8,665,332
20	Canadian Patents and Development Limited—Capital stock	296,199	296,199	
21	Canadian Saltfish Corporation—			
	Capital assets	1,221,000	1,365,000	−144,000
	Loans		2,100,000	−2,100,000
22	Cape Breton Development Corporation—Working capital	2,500,000		2,500,000
	Central Mortgage and Housing Corporation—			
23	Capital	25,000,000	25,000,000	
24	Loans and advances	7,250,465,894	6,515,239,570	735,226,324
24	Mortgage and loan purchase fund	3,238,941	3,471,270	−232,329
		7,278,704,835	*6,543,710,840*	*734,993,995*
	Eldorado Nuclear Limited—			
25	Capital stock	8,246,877	8,246,877	
26	Loans	53,044,675	54,763,062	−1,718,387
		61,291,552	*63,009,939*	*−1,718,387*
	Export Development Corporation—			
27	Capital stock	30,000,000	25,000,000	5,000,000
28	Capital surplus—Working capital	25,000,000	25,000,000	
29	Loans	775,879,803	687,737,805	88,141,998
		830,879,803	*737,737,805*	*93,141,998*
30	Farm Credit Corporation—			
	Notes	1,589,008,085	1,358,628,705	230,379,380
	Capital	63,600,000	54,350,000	9,250,000
	Farm syndicates loans fund—Advances	10,807,904	7,822,106	2,985,798
		1,663,415,989	*1,420,800,811*	*242,615,178*
31	Freshwater Fish Marketing Corporation	13,300,000	9,615,579	3,684,421
32	National Capital Commission—Excluding greenbelt	31,182,140	24,650,093	6,532,047
33	National Harbours Board	287,461,627	260,203,792	27,257,835
34	Saint John Harbour Bridge Authority	15,019,931	15,068,366	−48,435
		302,481,558	*275,272,158*	*27,209,400*
	Northern Canada Power Commission—			
35	Advances pursuant to the Northern Canada Power Commission Act	116,149,682	74,303,671	41,846,011
36	Advances *re* investigation	50,000	50,000	
		116,199,682	*74,353,671*	*41,846,011*
37	Northern Transportation Company Limited	54,100,000	44,600,000	9,500,000
38	Royal Canadian Mint	21,142,000	7,142,000	14,000,000
39	The St. Lawrence Seaway Authority—			
	Loans (interest bearing)	552,450,000	553,700,000	−1,250,000
	Deferred interest	161,643,655	147,352,542	14,291,113
	Interest free loans	72,500,000	72,500,000	
		786,593,655	*773,552,542*	*13,041,113*
40	Uranium Canada Limited	29,165,524	29,055,060	110,464
		15,217,510,623	13,634,105,066	1,583,405,557
	Recovery likely to require parliamentary appropriations—			
6	Canadian Broadcasting Corporation—Loans	197,880,410	197,880,410	
32	National Capital Commission—Greenbelt	39,618,684	39,815,271	−196,587
		237,499,094	*237,695,681*	*−196,587*
		15,455,009,717	13,871,800,747	1,583,208,970

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Continued*				
PROVINCIAL GOVERNMENTS—				
	Loans and advances—			
	Newfoundland—			
	Regional Economic Expansion—			
41	Loans pursuant to the Atlantic Provinces Power Development Act	98,921,326	99,861,635	−940,309
	Nova Scotia—			
	Regional Economic Expansion—			
41	Loans pursuant to the Atlantic Provinces Power Development Act	60,336,225	61,256,346	−920,121
42	Loans respecting Metropolitan Area Growth Limited— Investments respecting Metropolitan Area Growth Limited	4,999,000	4,999,000	
	Transport—			
43	Loading ramp, Yarmouth, N.S.	315,336	344,002	−28,666
	Prince Edward Island—			
	Finance—			
44	Overpayment to province arising out of British North America Act and other statutory authority	977,000		977,000
	Regional Economic Expansion—			
45	Loans pursuant to Fund for Rural and Economic Development Agreement	12,641,289	9,368,339	3,272,950
	New Brunswick—			
	Finance—			
44	Overpayment to province arising out of British North America Act and other statutory authority	4,349,000		4,349,000
46	Town of Oromocto	560,694	598,860	−38,166
	Regional Economic Expansion—			
41	Loans pursuant to the Atlantic Provinces Power Development Act	58,277,349	59,208,129	−930,780
	Quebec—			
	Finance—			
47	Notes (1969-70) *re* Expo	4,359,000	6,117,000	−1,758,000
	Transport—			
48	Assistance in financing construction of Autoroute 13	30,000,000		30,000,000
	Manitoba—			
	Environment—			
49	Lac Seul and Lake of the Woods storage projects	334,248	446,724	−112,476
50	Operation, etc., of storage projects	16,045	70,627	−54,582
	Finance—			
51	Consolidated loans—1947 settlement	2,461,562	3,249,666	−788,104
	Regional Economic Expansion—			
52	Shellmouth dam and portage diversion	4,028	4,028	
	Saskatchewan—			
	Finance—			
51	Consolidated loans—1947 settlement	3,806,114	5,062,224	−1,256,110
44	Overpayment to province arising out of British North America Act and other statutory authority		8,097	−8,097
	Regional Economic Expansion—			
53	South Saskatchewan River project—Treasury bills	12,336,779	12,336,779	
	Alberta—			
	Finance—			
51	Consolidated loans—1947 settlement	1,579,645	2,088,445	−508,800
	British Columbia—			
	Finance—			
51	Consolidated loans—1947 settlement	2,492,855	3,595,822	−1,102,967

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Continued*				
PROVINCIAL GOVERNMENTS—*Concluded*				
	Loans and advances—*Concluded*			
	Miscellaneous—			
	Finance—			
44	Overpayment to province arising out of British North America Act and other statutory authority	15,797,425		15,797,425
54	Federal-provincial employment loans program	128,478,882	135,104,934	−6,626,052
55	Special development loans program	136,528,967	138,504,747	−1,975,780
56	Winter capital projects fund	195,243,769	119,102,326	76,141,443
57	Regional Economic Expansion—			
	Special Area Agreements—			
	Advances	118,412,296	114,441,742	3,970,554
	Loans	99,903,548	49,189,437	50,714,111
	Atlantic Development Board carry over projects—			
	Advances	474,643	468,694	5,949
	Loans	7,040,427	7,119,475	−79,048
	Agricultural Service Centres—			
	Advances	86,490	74,016	12,474
	Loans	4,548,448	1,705,072	2,843,376
		1,005,282,390	834,326,166	170,956,224
MUNICIPAL DEVELOPMENT AND LOAN BOARD—				
58	Advances	223,567,797	234,872,906	−11,305,109
VETERANS LAND ACT FUND—				
59	Advances	558,723,190	543,894,434	14,828,756
	Less: reserve for conditional benefits	−32,222,817	−31,490,563	−732,254
		526,500,373	512,403,871	14,096,502
MISCELLANEOUS				
	Agriculture—			
60	Construction of multi-purpose exhibition buildings	23,903,687	6,508,642	17,395,045
	Communications—			
61	Development of space and terrestrial communications	16,500,000	23,000,000	−6,500,000
62	Telesat Canada	30,000,000	30,000,000	
		46,500,000	*53,000,000*	*−6,500,000*
	Energy, Mines and Resources—			
63	Coleman Collieries	1,727,000	1,977,000	−250,000
64	Crown Trust Company	5,775	6,082	−307
65	Quebec-Hydro Research Institute	20,307,906	17,500,000	2,807,906
		22,040,681	*19,483,082*	*2,557,599*
	Environment—			
66	Advances to Canadian producers of frozen groundfish	3,790,000		3,790,000
67	Emergency loans to fishermen	1,372,362	1,372,362	
68	Fishing vessel insurance plan	−3,925,152	−2,551,640	−1,373,512
69	Loans to ground-fish processors	2,040,490	2,124,750	−84,260
70	Loans to processors of bloaters	190,857	190,857	
71	Working capital loans to ice affected fish plants	420,000		420,000
		3,888,357	*1,136,329*	*2,752,228*
	Finance—			
72	Canada Development Corporation	312,000,000	262,000,000	50,000,000
73	City of Montreal—Note—*Re* Expo	5,600,000	8,156,000	−2,556,000
74	Municipal Improvements Assistance Act, 1938	44,046	67,819	−23,773

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE E—*Continued*				
Advances, Loans and Investments—Domestic—*Continued*				
MISCELLANEOUS—*Continued*				
75	Ottawa civil service recreational association *re* W. Clifford Clark Memorial Recreational Centre	899,061	919,862	−20,801
76	Saint John Harbour Bridge Authority	6,428,034	5,909,499	518,535
77	Town of Oromocto Development Corporation—Loans for housing projects	849,568	886,736	−37,168
78	Capital assistance loans—Town of Oromocto	704,180	851,239	−147,059
		326,524,889	*278,791,155*	*47,733,734*
	Indian Affairs and Northern Development—			
79	Anvil Mining Corporation Limited		36,996	−36,996
80	Canadian Artic Producers Limited	576,000	601,000	−25,000
81	Eskimo loan fund	2,021,124	825,448	1,195,676
82	Government of the Northwest Territories	115,648,721	83,185,409	32,463,312
83	Government of the Yukon Territory—			
	Loans	48,560,372	36,956,090	11,604,282
	City of Whitehorse	1,131,480	1,194,595	−63,115
		167,937,697	*122,799,538*	*45,138,159*
	Indian Affairs—			
84	Loan to Chippewa Band of Kettlepoint	65,000		65,000
85	Indian Associations of Canada	204,034	182,367	21,667
86	Indian economic development account	33,177,251	17,260,887	15,916,364
87	Indian housing assistance account	8,100,582	6,697,681	1,402,901
88	Loans to Indians and Inuits of Quebec—James Bay Project	2,247,526	300,000	1,947,526
89	Northern Flood Committee of Manitoba	168,200		168,200
90	Investment in shares of the Panartic Oils Limited	58,331,312	45,506,250	12,825,062
91	Northwest Territories small business loans account	1,725,479	1,146,985	578,494
92	Yukon Territory small business loans account	1,556,734	1,224,853	331,881
		105,576,118	*72,319,023*	*33,257,095*
	Industry, Trade and Commerce—			
93	Loans to assist companies to expand the market for Canadian grains and oilseeds			
94	Loans to Canadair for the financing of water bombers	11,049,236	11,061,325	−12,089
95	Loans to manufacturers of automotive products in Canada affected by the Canada—United States agreement on automotive products	32,888,675	38,168,063	−5,279,388
96	Loans to manufacturers *re* defence plant modernization	25,829,261	24,269,780	1,559,481
97	Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements	9,771,244	5,250,000	4,521,244
98	Loans to persons for the purpose of protecting the crown's interest in assets securing a loan to manufacturers of automotive products	1,402,721	1,339,696	63,025
99	Loans to Radio Engineering Products Limited	1,000,000	1,000,000	
100	Loans under the pharmaceutical industry development assistance program	919,230	705,760	213,470
101	Loans under the Footwear and Tanning Industries Adjustment Program	653,041		653,041
102	Loans for the purchase of capital stock of a company in order to exercise a stock option in such company			
103	Loans for the purchase of shares of capital stock of the de Havilland aircraft of Canada Limited	23,439,106		23,439,106
104	Loan to Canadair Limited in connection with the entry into an option agreement to acquire the equity and notes of Canadair Limited	3,350,000		3,350,000
		110,302,514	*81,794,624*	*28,507,890*
	Manpower and Immigration—			
105	Assisted passage scheme	3,091,528	3,397,854	−306,326
	National Defence—			
106	Loans for housing projects—Canadian forces	19,915,200	20,246,345	−331,145
	National Health and Welfare—			
107	Education loans—Employees	1,800	2,110	−310
	Public Works—			
108	Burgeo Leasing Limited	221,056	225,301	−4,245
109	Construction of an oil refinery terminal wharf at Come-by-Chance, Nfld	20,000,000	20,000,000	
110	Eurocan Pulp and paper Co. Ltd.	3,600,000	3,825,000	−225,000

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (—) during 1974–75
		$	$	$
SCHEDULE E—*Concluded*				
Advances, Loans and Investments—Domestic—*Concluded*				
MISCELLANEOUS—*Concluded*				
	Public Works—*Concluded*			
111	Sydney Steel Corporation	3,312,538	1,329,504	1,983,034
112	Purchase of capital stock of Terminal Warehouses Limited, Toronto			
		27,133,594	*25,379,805*	*1,753,789*
	Regional Economic Expansion—			
113	Metropolitan Area Growth Investments Limited	5,000,000	5,000,000	
114	Loans to settlers in the Bow River project	7,757	7,757	
115	Loans to Newfoundland and Labrador Development Corporation Limited	12,000,000	12,000,000	
116	Miscellaneous investments—Purchase of shares	1,400	1,400	
		17,009,157	*17,009,157*	
	Solicitor General—			
117	Loans to parolees			
118	Parolees' loan accounts	4,254	9,247	—4,993
	Supply and Services—			
119	Balances receivable under agreement of sale of crown assets—Algoma Steel Corporation Limited	215,664	308,092	—92,428
120	Crown Assets Disposal Corporation—Government equity in agency account	13,239,560	13,239,560	
		13,455,224	*13,547,652*	*—92,428*
	Transport—			
121	Corporation of the City of Montreal—Atwater Tunnel	1,351,287	1,410,911	—59,624
122	Corporation of the City of Montreal—St. Remi Tunnel	561,411	614,726	—53,315
123	Fraser Harbour Commissioners	1,303,492	1,446,850	—143,358
124	Hamilton Harbour Commissioners	2,774,464	2,904,247	—129,783
125	Lakehead Harbour Commission—Expansion of Keefer terminal	827,099	755,400	71,699
126	Nanaimo Harbour Commissioners	148,466	169,708	—21,242
127	Port Alberni Harbour Commission	1,822,516	1,877,905	—55,389
128	Toronto Harbour Commissioners	307,706	498,381	—190,675
129	Maritime Employers Association	4,990,220		4,990,220
		14,086,661	*9,678,128*	*4,408,533*
	Veterans Affairs—			
130	Advances to working capital fund of the Commonwealth Graves Commission	73,200	27,000	46,200
		901,444,761	725,129,691	176,315,070
		18,111,805,038	16,178,533,381	1,933,271,657
SCHEDULE F				
Advances, Loans and Investments—External				
NATIONAL GOVERNMENTS—				
	Belgium—			
	Finance—			
1	Export Credits Insurance Act, sec. 23	4,614,000	6,921,000	—2,307,000
	France—			
	Finance—			
1	Export Credits Insurance Act, sec. 23	25,104,000	33,472,000	—8,368,000
2	Interim credit—Consolidated interest	246,000	328,000	—82,000
	Netherlands—			
	Finance—			
1	Export Credits Insurance Act, sec. 23	9,180,000	13,770,000	—4,590,000

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
	SCHEDULE F—*Concluded*			
	Advances, Loans and Investments—External—*Concluded*			
	NATIONAL GOVERNMENTS—*Concluded*			
	United Kingdom—			
	Finance—			
3	The United Kingdom Financial Agreement Act, 1946	758,781,949	780,874,710	−22,092,761
4	Deferred interest	101,077,267	101,077,267	
5	Deferred principal	72,005,555	72,005,555	
6	National Defence—General advances			
	United States of America—			
	Environment—			
7	Pacific Halibut Treaty—Collectable expenses			
7	Pacific Salmon Treaty—Collectable expenses		135,436	−135,436
6	National Defence—General advances			
	Miscellaneous—			
	External Affairs—Canadian International Development Agency—			
8	Special loan assistance—Developing countries	984,648,234	754,701,386	229,946,848
	Special loan assistance—International development associations	112,046,735	68,334,236	43,712,499
	National Defence—			
9	Visiting Forces (North Atlantic Treaty) Act—Damage claims, recoverable	804	1,039	−235
		2,067,704,544	1,831,620,629	236,083,915
	SUBSCRIPTIONS TO CAPITAL OF, AND WORKING CAPITAL ADVANCES, LOANS AND INVESTMENTS IN INTERNATIONAL ORGANIZATIONS—			
	Canada's subscription to capital of—			
10	Asian Development Bank	20,524,195	18,075,305	2,448,890
11	Caribbean Development Bank	5,984,210	5,025,115	959,095
12	Inter-American Development Bank	47,404,740	28,738,020	18,666,720
13	International Bank for Reconstruction and Development	101,084,198	101,084,198	
14	International Development Association	405,778,027	329,959,246	75,818,781
15	International Finance Corporation	3,522,375	3,522,375	
		584,297,745	*486,404,259*	*97,893,486*
16	Working capital advances, loans and investments in international organizations—			
	Customs co-operation council	6,309	6,309	
	Food and agricultural organization	195,511	195,511	
	General agreement on tariffs and trade	14,508	14,508	
	Intergovernmental maritime consultative organization	1,728	1,728	
	International atomic energy agency	65,086	65,086	
	International civil aviation organization	52,804	38,518	14,286
	International labour organization	68,666	68,666	
	United Nations bonds	3,734,367	3,981,870	−247,503
	United Nations educational, scientific and cultural organization	242,783	105,885	136,898
	United Nations organization	1,325,549	1,325,549	
	World health organization	143,266	143,266	
		5,850,577	*5,946,896*	*−96,319*
		590,148,322	492,351,155	97,797,167
		2,657,852,866	2,323,971,784	333,881,082
	SCHEDULE G			
	Securities Held in Trust—			
	Deposit and trust accounts—			
	Consumer and Corporate Affairs—Guarantee deposits—Bankruptcy Act—Bonds	686,800	636,800	50,000
	Energy, Mines and Resources—Guarantee deposits	47,016,360	47,224,211	−207,851
	Environment—Contractors' security deposits bonds		6,000	−6,000

Schedules to Statement of Assets and Liabilities—*Continued*

	1975	1974	Net increase or decrease (−) during 1974–75
	$	$	$
SCHEDULE G—*Concluded*			
Securities Held in Trust—*Concluded*			
Deposit and trust accounts—*Concluded*			
External Affairs—Canadian Cultural Institute (Canadian Foundation at Rome)	461,390	487,494	−26,104
Finance—King George V silver jubilee cancer fund for Canada	61,895	61,895	
Indian Affairs and Northern Development—			
Guarantee deposits	75,692,193	78,704,058	−3,011,865
Indian Affairs—			
Guarantee deposits reserve resources	46,700	67,700	−21,000
Indian band funds—Shares and certificates	20,000	20,000	
Indian estates	33,750	38,000	−4,250
Industry, Trade and Commerce—Deposits respecting Capital cost allowances on commercial and fishing vessels—Bonds	143,000	143,000	
Manpower and Immigration—Immigration guarantee fund	95,000	95,000	
National Revenue—Customs and Excise—Guarantee deposits	3,967,500	4,143,000	−175,500
Post Office—Guarantee fund	441,500	466,500	−25,000
Secretary of State—National Museums of Canada—			
McKee trophy fund	1,000	1,000	
National Gallery of Canada	1,000	1,000	
Sollicitor General—			
Royal Canadian Mounted Police—Benefit fund	375,100	100,100	275,000
Supply and Services—			
Contractor's securities (sundry departments)—			
Bonds	3,383,200	2,200,150	1,183,050
Certified cheques	341,881	96,744	245,137
Transport—			
National Harbours Board—Special account No. 2—Bonds	100,000	151,950	−51,950
Veterans Affairs	421,000	383,200	37,800
	133,289,269	*135,027,802*	*−1,738,533*
Annuity, insurance and pension accounts—			
Transport—Pilots pension funds—			
Halifax			
Saint John			
	133,289,269	135,027,802	−1,738,533
SCHEDULE H			
Inactive Loans and Investments—			
Finance—			
1 Loan to China—Export Credits Insurance Act	49,426,118	49,426,118	
1 Loan to Greece	6,525,000	6,525,000	
2 Loan to Roumania	23,179,262	24,329,262	−1,150,000
3 Province of Saskatchewan—Seed grain advances, 1908		73,691	−73,691
	79,130,380	80,354,071	−1,223,691
SCHEDULE I			
Net Debt—			
Balance at beginning of year	18,128,455,346	17,455,812,755	
Add:			
Deficit for the fiscal year:			
Budgetary expenditures	26,054,870,953	20,039,399,223	
Less: Budgetary revenues	24,908,758,525	19,366,756,632	
	1,146,112,428	672,642,591	
Balance at end of year	19,274,567,774	18,128,455,346	1,146,112,428

Schedules to Statement of Assets and Liabilities—*Continued*

	1975	1974	Net increase or decrease (—) during 1974–75
	$	$	$
SCHEDULE J			
Current Liabilities—			
1 Outstanding cheques	1,237,415,332	1,282,452,993	−45,037,661
2 Accounts payable (that portion paid in April of the next following fiscal year)	1,049,213,277	1,177,528,155	−128,314,878
3 Non-interest-bearing notes payable on demand—			
To the Asian Development Bank	8,405,163	6,828,483	1,576,680
To the Caribbean Development Bank	2,393,877	1,914,330	479,547
To the Inter-American Development Bank	23,792,950	14,522,457	9,270,493
To the International Development Association	163,947,274	131,083,931	32,863,343
	198,539,264	154,349,201	44,190,063
4 Matured debt outstanding—			
Payable in Canadian Dollars—			
Conversion loan, 1958–61, 3%	4,000	4,000	
Conversion loan, 1958–65, 3¼%	34,900	38,250	−3,350
Conversion loan, 1958–72, 4¼%	3,767,150	6,466,450	−2,699,300
Refunding loan, 1950–68, 2¾%	197,000	280,000	−83,000
Fifth victory loan, 1943–59, 3%	318,400	338,850	−20,450
Sixth victory loan, 1944–60, 3%	398,550	417,800	−19,250
Seventh victory loan, 1944–59/62, 3%	480,900	513,100	−32,200
Eighth victory loan, 1945–63, 3%	551,300	633,150	−81,850
Ninth victory loan, 1945–66, 3%	1,052,450	1,244,950	−192,500
Canada savings bonds, series 4		103,750	−103,750
Canada savings bonds, series 5	88,550	93,500	−4,950
Canada savings bonds, series 6	168,300	178,400	−10,100
Canada savings bonds, series 7	150,850	162,850	−12,000
Canada savings bonds, series 8	382,350	423,650	−41,300
Canada savings bonds, series 9	288,800	342,750	−53,950
Canada savings bonds, series 10	327,900	397,050	−69,150
Canada savings bonds, series 11	537,100	655,050	−117,950
Canada savings bonds, series 12	1,402,850	1,954,650	−551,800
Canada savings bonds, series 13	1,710,300	3,399,850	−1,689,550
Canada savings bonds, series 14	1,247,950	1,672,600	−424,650
Canada savings bonds, series 15	1,595,150	2,211,250	−616,100
Canada savings bonds, series 16	2,100,000	3,068,650	−968,650
Canada savings bonds, series 19	9,208,250		9,208,250
Loan of 1957–59/60, 3%	1,000	2,000	−1,000
Loan of 1958/59–61, 3%		6,000	−6,000
Loan of 1958–70, 3½%	22,500	29,000	−6,500
Loan of 1959/60–62, 5¼%	7,000	25,000	−18,000
Loan of 1959–63, 4%	1,000	1,000	
Loan of 1960–63, 5¼%	6,000	6,000	
Loan of 1960–69, 5½%	26,000	33,000	−7,000
Loan of 1961–64, 4%	2,000	2,000	
Loan of 1961–64, 4%	5,000	5,000	
Loan of 1961–66, 4½%	2,000	2,000	
Loan of 1961/63–67, 4¼%	10,000	10,000	
Loan of 1962/63–65, 4¼%	2,000	2,000	
Loan of 1962–68, 4¼%		1,000	−1,000
Loan of 1962–69, 5½%	23,000	28,000	−5,000
Loan of 1962–69, 5¼%	3,000	9,000	−6,000
Loan of 1963–64, 3½%	1,000	1,000	
Loan of 1963/64–66, 4½%		5,000	−5,000
Loan of 1963/64–68, 5%	10,000	10,000	
Loan of 1964/65–67, 3¾%	1,000	1,000	
Loan of 1964–69, 5%	7,000	7,000	
Loan of 1964–71, 5%	20,000	39,000	−19,000
Loan of 1965–67, 4¼%		1,000	−1,000

Schedules to Statement of Assets and Liabilities—*Continued*

	1975	1974	Net increase or decrease (−) during 1974–75
	$	$	$
SCHEDULE J—*Continued*			
Current and Demand Liabilities—*Continued*			
4 Matured debt outstanding—*Concluded*			
Payable in Canadian Dollars—*Concluded*			
Loan of 1965–69, 5½%		3,000	−3,000
Loan of 1965–69, 5¼%	2,000	2,000	
Loan of 1965–70, 5%	24,000	32,000	−8,000
Loan of 1965–73, 5%	166,000	478,000	−312,000
Loan of 1966–67, 4%	2,000	2,000	
Loan of 1966–68, 5½%	2,000	2,000	
Loan of 1966–69, 5¼%	23,000	23,000	
Loan of 1966–70, 5%	10,000	15,000	−5,000
Loan of 1966–70, 5¼%	18,000	33,000	−15,000
Loan of 1967–69, 5¼%	5,000	5,000	
Loan of 1967–71, 6%	48,000	75,000	−27,000
Loan of 1967/68–71, 6%	10,000	22,000	−12,000
Loan of 1967–73, 5%	54,000	178,000	−124,000
Loan of 1967–73, 6¼%	144,000	960,000	−816,000
Loan of 1967/71/73–74, 5½%	381,000		381,000
Loan of 1968–69, 6¾%	1,000	1,000	
Loan of 1968–70, 6%	1,000	1,000	
Loan of 1968–70, 7%	15,000	18,000	−3,000
Loan of 1968–70, 6¾%	2,000	2,000	
Loan of 1968–71, 6¼%	1,000	13,000	−12,000
Loan of 1968–71, 6½%	1,000	3,000	−2,000
Loan of 1968–73, 7%	203,000	367,000	−164,000
Loan of 1968–74, 7%	215,000		215,000
Loan of 1969–70, 7%		1,000	−1,000
Loan of 1969–70, 7¼%	7,000	18,000	−11,000
Loan of 1969–70, 7½%	9,000	10,000	−1,000
Loan of 1969–70, 8%	3,000	10,000	−7,000
Loan of 1969–70, 8%		4,000	−4,000
Loan of 1969–71, 8%	13,000	15,000	−2,000
Loan of 1969–72, 7¼%	25,000	41,000	−16,000
Loan of 1969–73, 8%	42,000	137,000	−95,000
Loan of 1969–74, 7¼%	111,000		111,000
Loan of 1969–74, 8%	461,000		461,000
Loan of 1970–71, 8%	11,000	14,000	−3,000
Loan of 1970–71–72, 5¼%		10,000	−10,000
Loan of 1970–72, 6½%	3,000	20,000	−17,000
Loan of 1970–73, 7%		10,000	−10,000
Loan of 1970–73, 6½%	1,000	14,000	−13,000
Loan of 1970–73, 6¾%		4,000	−4,000
Loan of 1970–74, 6%	66,000		66,000
Loan of 1971–73, 5¼%	153,000	189,000	−36,000
Loan of 1971–74, 5%	60,000		60,000
Loan of 1971–74, 4¼%	69,000		69,000
Loan of 1972–74, 5¾%	87,000	249,000	−162,000
Treasury bills	1,061,000	47,000	1,014,000
	29,672,500	*27,853,550*	*1,818,950*
Payable in United States Dollars—			
Loan of 1949–74, 2¾%	76,137		76,137
Payable in United Kingdom Pounds—			
Loan of 1933–34–63 Newfoundland stock, 3%	20,760	27,414	−6,654
Payable in Deutsche Marks—			
Loan of 1968–73, 6¼%	8,542	32,742	−24,200
	29,777,939	27,913,706	1,864,233

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE J—*Concluded*				
Current and Demand Liabilities—*Concluded*				
5	Interest due and outstanding—			
	Unpaid interest—			
	Domestic loans	1,407,089,341	1,128,797,203	278,292,138
	Germany loans	1,874	4,485	−2,611
	London loans	31,771	30,660	1,111
	New York loans	155,943	203,023	−47,080
		1,407,278,929	1,129,035,371	278,243,558
6	Interest accrued	759,011,026	592,021,068	166,989,958
	Other current liabilities—			
7	Accrued salaries and wages	68,550,235	49,962,829	18,587,406
8	Agriculture—Hog and lamb premiums—Outstanding warrants	43,488	43,548	−60
9	Outstanding post office money orders	49,268,139	41,577,179	7,690,960
10	Post Office account			
11	Eldorado Mining and Refining Limited—Unpresented capital stock	24,080	24,384	−304
12	Bank of Canada—Outstanding cheques settlement account		4,686,758	−4,686,758
13	Letter of credit—Outstanding cheques			
14	Miscellaneous departmental paylist deductions	5,046,748	4,431,257	615,491
15	Outstanding imprest account cheques	219,885	144,621	75,264
16	Unemployment insurance account—Outstanding warrants	96,309,070	54,176,080	42,132,990
17	Oil export tax		67,465,697	−67,465,697
18	Olympic Account	9,577,574	8,651,457	926,117
19	Refundable corporation income tax		130,050	−130,050
		229,039,219	231,293,860	−2,254,641
		4,910,274,986	4,594,594,354	315,680,632
SCHEDULE K				
Deposit and Trust Accounts—				
	Agriculture—			
1	Canada Grain Act—Interest clearing account			
2	Canadian Dairy Commission	31,644,015	9,941,455	21,702,560
3	Commonwealth Institute of biological control	14,006	2,563	11,443
4	Contractors holdbacks	55,563	18,650	36,913
5	Fees paid in advance	1,133,279	1,329,862	−196,583
6	Prairie farm emergency fund	9,066,972	9,335,489	−268,517
		41,913,835	*20,628,019*	*21,285,816*
	Communications—			
4	Contractors holdbacks	141,339	20,201	121,138
	Consumer and Corporate Affairs—			
7	Estate fund—Bankruptcy Act	47,945	48,244	−299
9	Security deposits—Bankruptcy Act	686,800	636,800	50,000
10	Unclaimed dividends and undistributed assets—Bankruptcy Act	1,338,702	1,155,505	183,197
11	Small debtor revenue trust accounts	920,628	533,298	387,330
12	Deposit account	98,329	93,792	4,537
13	Winding-up Act—Unclaimed dividends and undistributed assets	631,810	622,166	9,644
		3,724,214	*3,089,805*	*634,409*
	Energy, Mines and Resources—			
4	Contractors holdbacks	317,820	218,866	98,954
14	Guarantee deposits—Oil and gas	47,400,606	47,612,382	−211,776
15	Miscellaneous project deposits	261,286	260,492	794
		47,979,712	*48,091,740*	*−112,028*

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE K—*Continued*				
Deposit and Trust Accounts—*Continued*				
	Environment—			
16	Contractors' security deposits—Bonds		6,000	−6,000
4	Contractors holdbacks	329,664	250,052	79,612
17	Great Lakes Fisheries Commission—Lamprey research and control	25,610	589	25,021
18	Guarantee deposits	628	1,293	−665
8	Instalment purchase of bonds—Public service			
19	Miscellaneous project deposits	5,009	14,901	−9,892
		360,911	*272,835*	*88,076*
	External Affairs—			
4	Contractors holdbacks	215,410	309,153	−93,743
20	Canadian Cultural Institute account	554,086	529,879	24,207
	Canadian International Development Agency—			
4	Contractors holdbacks	1,250,651	1,694,985	−444,334
21	Guarantee deposits	735	735	
22	International agencies—Travel account	4,652	8,020	−3,368
		2,025,534	*2,542,772*	*−517,238*
	Finance—			
23	Common school funds—Ontario and Quebec	2,677,771	2,677,771	
24	Crown corporations deposits—			
	Atomic Energy of Canada Limited	1,000,000	1,000,000	
	Crown Assets Disposal Corporation	550,000	550,000	
	Export Development Corporation—Interest-bearing	43,975,579	43,975,579	
	Royal Canadian Mint			
	Royal Canadian Mint—Coin sets			
25	Foreign claims fund	2,575,595	2,649,154	−73,559
26	Investors indemnity fund	16,088	16,088	
27	King George V silver jubilee cancer fund for Canada	69,407	65,243	4,164
28	Provincial tax collection agreements account		180,497,516	−180,497,516
29	Public officers guarantee account	207,397	199,584	7,813
30	Roumania claims fund	52,892	51,108	1,784
31	War claims fund—World War 1	241,932	283,345	−41,413
32	War claims fund—World War 2	1,472,428	1,353,252	119,176
	Auditor General's office—			
33	United Nations suspense account	22,319	20,000	2,319
	Insurance—			
34	Civil service insurance minor beneficiaries		1,797	−1,797
		52,861,408	*233,340,437*	*−180,479,029*
	Indian Affairs and Northern Development—			
4	Contractors holdbacks	1,502,453	1,634,443	−131,990
35	Guarantee deposits	76,352,186	80,022,692	−3,670,506
36	Hospital health and welfare tax funds—Alberta national parks		8,155	−8,155
	Indian Affairs—			
37	Fines—Indian Act	120,701	111,597	9,104
38	Guarantee deposits—Reserve resources	538,068	573,420	−35,352
39	Guarantee deposits—Rotating herds	71,664	71,444	220
40	Indian agencies revenue trust bank accounts	828,277	349,863	478,414
41	Indian band funds	67,831,143	40,570,752	27,260,391
42	Indian band funds—Shares and certificates	20,000	20,000	
43	Indian compensation funds	126,357	131,674	−5,317
44	Indian contributions to the subsidy housing program	83,274	72,609	10,665
45	Indian estate accounts	1,274,045	1,022,532	251,513
46	Indian rental suspense account	1,336,302	686,823	649,479
47	Indian savings accounts	742,343	629,047	113,296
48	Indian special accounts	35,056	34,315	741
49	Land assurance fund	187,798	167,162	20,636
50	Prepayments—Eskimo small boats assistance	807		807
		151,050,474	*126,106,528*	*24,943,946*

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974-75
		$	$	$
SCHEDULE K—*Continued*				
Deposit and Trust Accounts—*Continued*				
	Industry, Trade and Commerce—			
4	Contractors holdbacks	1,671,582	1,022,455	649,127
51	Deposits respecting capital cost allowances on commercial and fishing vessels	306,309	306,309	
52	Fairs and shows	495,574	336,208	159,366
4	Statistics Canada—Contractors holdbacks	10,668	410	10,258
		2,484,133	*1,665,382*	*818,751*
	Justice—			
53	Courts unclaimed trust funds	3,459	3,459	
54	Federal court fees—Prepayment	1,128	972	156
55	Federal court—Montreal admiralty division trust fund	824	824	
56	Federal court including admiralty	2,325,215	1,578,303	746,912
57	Tax Review Board fees	11,735	13,055	−1,320
		2,342,361	*1,596,613*	*745,748*
	Labour—			
58	Fair wages suspense account	64,216	70,226	−6,010
59	Labour Standards Code	285,772	248,696	37,076
	Information Canada—			
60	Deposits for publications		226,991	−226,991
		349,988	*545,913*	*−195,925*
	Manpower and Immigration—			
4	Contractors holdbacks	3,569,070	2,523,260	1,045,810
61	Immigration guarantee fund	2,295,899	2,824,006	−528,107
		5,864,969	*5,347,266*	*517,703*
	National Defence—			
4	Contractors holdbacks	2,546,066	2,253,327	292,739
62	Estates—Armed services	119,554	190,438	−70,884
63	Extra-mural grants—Defence Research Board	115,461	87,357	28,104
	Foreign governments—			
64	United Kingdom	168,402	1,140,024	−971,622
65	United States of America	4,271	4,691	−420
66	Federal Republic of Germany	1,309,872	4,014,234	−2,704,362
67	Other			
68	Herbert Lott naval trust fund	1,090	945	145
8	Instalment purchase of bonds—Public service	7,103,994	6,067,914	1,036,080
69	Permanent services deferred pay	1,391,722	2,020,304	−628,582
70	Saclant Westland Fleet Broadcast Project	148,515	277,117	−128,602
71	Strathcona trust fund	500,000	500,000	
72	Suffield experimental station—Blast trials			
		13,408,947	*16,556,351*	*−3,147,404*
	National Health and Welfare—			
73	Health insurance supplementary fund	26,740	29,068	−2,328
74	World health organization	29,408	23,109	6,299
	Medical Research Council—			
75	Donations and bequests	76,404		76,404
		132,552	*52,177*	*80,375*
	National Revenue—			
	Customs and Excise—			
76	Guarantee deposits	4,125,213	4,295,248	−170,035
77	Temporary deposits received from importers	1,169,222	704,498	464,724
	Taxation—			
78	Income tax appeals—Security deposits	1,200	1,600	−400
79	Gift tax collections—Provinces	6,623		6,623
80	Succession duties collections—Provinces	60,318		60,318
		5,362,576	*5,001,346*	*361,230*

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE K—*Continued*				
Deposit and Trust Accounts—*Continued*				
	Post Office—			
4	Contractors holdbacks		503	−503
81	Guarantee fund—Bonds	441,500	466,500	−25,000
82	Guarantee fund—Cash	5,464	4,451	1,013
83	Philatelic trust account	579,446	743,168	−163,722
84	Post Office savings bank	3,142,279	3,389,194	−246,915
		4,168,689	*4,603,816*	*−435,127*
	Privy Council—			
85	Chief Electoral Officer—Candidates elections deposits			
	Public Works—			
86	Burrard Dry Dock pontoons—Replacement fund	235,833	221,100	14,733
4	Contractors holdbacks	15,907,186	11,056,212	4,850,974
87	Fraser River (New Westminster railway bridge) maintenance	418,359	370,514	47,845
88	Provincial sales tax witheld	895		895
89	Shared cost projects	−103,653		−103,653
		16,458,620	*11,647,826*	*4,810,794*
	Regional Economic Expansion—			
4	Contractors holdbacks	8,757	9,302	−545
90	Deposits for sharing costs of certain projects	6,338	6,338	
		15,095	*15,640*	*−545*
	Science and Technology—			
4	Contractors holdbacks	4,504		4,504
	Secretary of State—			
91	National Library—Special operating account	87,214	5,029	82,185
	National Museums of Canada—			
92	Special account	536,122	531,918	4,204
93	Trust account	50,097	124,495	−74,398
	Public Archives—			
94	Mackenzie King trust account	310,639	308,099	2,540
95	Provincial sales tax collections—Ontario	36	197	−161
		984,108	*969,738*	*14,370*
	Solicitor General—			
	Correctional Services—			
4	Contractors holdbacks			
96	Inmates earnings	959,161	984,037	−24,876
97	Inmates trust funds—Unclaimed	8,921	6,173	2,748
98	Provincial sales tax collections	2,188	3,098	−910
	Royal Canadian Mounted Police—			
99	Benefit fund	600,915	496,802	104,113
8	Instalment purchase of bonds—Public service	2,773,905	2,403,149	370,756
		4,345,090	*3,893,259*	*451,831*
	Supply and Services—			
100	Undistributed union dues	33,616	21,076	12,540
101	Bonds deposited by insurance companies and others—Interest clearing accounts			
102	Contractors security deposits (sundry departments)—			
	Bonds	3,383,200	2,200,150	1,183,050
	Cash	2,219,784	1,817,892	401,892
	Certified cheques	341,881	96,744	245,137
8	Instalment purchase of bonds—Public service (sundry departments)	25,676,430	18,057,256	7,619,174
103	Royal Canadian Mint Account	1,578,706	986,748	591,958
		33,233,617	*23,179,866*	*10,053,751*
	Transport—			
4	Contractors holdbacks	11,409,419	6,875,158	4,534,261
104	Crown corporation deposits—			
	Canadian National (West Indies) Steamships, Limited	95,000	95,000	

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE K—*Concluded*				
Deposit and Trust Accounts—*Concluded*				
	Transport—*Concluded*			
105	Loran C—United States Coast Guard—Deposit account	6,436	12,001	−5,565
106	Maritime pollution claim fund	27,122,708	17,436,940	9,685,768
	Canadian Transport Commission—			
4	Contractors holdbacks	15,438	72,640	−57,202
107	National Harbours Board—			
	Special account No. 1	8,793,377	566,603	8,226,774
	Special account No. 2	128,533	167,080	−38,547
	Special account No. 3	743,268	614,693	128,575
	Special account No. 4			
108	Province of Newfoundland—Social security assessment collections	14	241	−227
109	Unclaimed moneys due Canadian seamen	10,058	12,504	−2,446
110	United Kingdom—Advance for services at Goose Bay	28,816		28,816
		48,353,067	*25,852,860*	*22,500,207*
	Treasury Board—			
111	Blue Cross premiums	102,483		102,483
	National Research Council—			
4	Contractors holdbacks	114,960	16,567	98,393
112	Special fund	2,006,894	1,996,286	10,608
113	Trust fund	204,468	253,026	−48,558
		2,428,805	*2,265,879*	*162,926*
	Veterans Affairs—			
114	Army benevolent fund	3,688,664	3,646,777	41,887
115	Canadian Pension Commission—Administration trust fund	16,932,448	16,141,188	791,260
4	Contractors holdbacks	43,244	90,456	−47,212
116	Estates Fund	3,446	11,485	−8,039
117	Veterans administration and welfare trust fund	1,817,871	406,552	1,411,319
118	Veterans care trust fund	11,308,958	10,736,235	572,723
	Soldier Settlement and Veterans Land Acts—			
4	Contractors holdbacks	230	230	
119	Indian and Eskimo housing assistance trust account	144,428	153,155	−8,727
120	Veterans Land Act trust accounts general	6,542,011	10,918,535	−4,376,524
		40,481,300	*42,104,613*	*−1,623,313*
		480,475,848	579,390,882	−98,915,034
SCHEDULE L				
Annuity, Insurance and Pension Accounts—				
SOCIAL SECURITY ACCOUNTS				
1	Canada Pension Plan	8,262,422,656	6,933,825,886	1,328,596,770
2	Old Age Security Fund	1,030,255	32,735,490	−31,705,235
3	Unemployment Insurance account			
		8,263,452,911	6,966,561,376	1,296,891,535
OTHER				
4	Agriculture—Crop reinsurance fund	15,544,729	8,613,807	6,930,922
	Finance—			
5	Insurance—Civil service insurance fund	20,495,870	21,159,244	−663,374
	Manpower and Immigration—			
	Unemployment Insurance Commission—			
6	Annuities agents pension account	103,841	111,579	−7,738
7	Government annuities	1,251,485,256	1,271,999,984	−20,514,728
	National Defence—			
8	Canadian forces superannuation account	5,772,130,854	5,105,300,393	666,830,461
9	Regular forces death benefit account	24,825,834	23,627,304	1,198,530
	Parliament—			
10	Members of Parliament retiring allowances account	6,831,892	6,409,297	422,595

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE L—*Concluded*				
Annuity, Insurance and Pension Accounts—*Concluded*				
OTHER—*Concluded*				
	Solicitor General—			
	Royal Canadian Mounted Police—			
11	Dependents pension fund	8,617,381	8,536,010	81,371
12	Superannuation account	393,948,396	315,739,762	78,208,634
	Treasury Board—			
13	Hospital insurance outside Canada	119,766	505,166	−385,400
14	Public service death benefit account	36,148,153	30,607,505	5,540,648
15	Public service superannuation account	6,420,297,891	5,427,502,239	992,795,652
16	Supplementary retirement benefit account	75,635,816	34,864,551	40,771,265
17	Retirement fund	8,025	10,628	−2,603
		6,532,209,651	*5,493,490,089*	*1,038,719,562*
	Veterans Affairs—			
18	Returned soldiers insurance fund	6,253,863	6,948,700	−694,837
19	Veterans insurance fund	32,946,650	33,381,931	−435,281
20	Veterans Land Act fire insurance fund	36,700	36,700	
21	Veterans Land Act insurance account	103,564	103,564	
		39,340,777	*40,470,895*	*−1,130,118*
		14,065,534,481	12,295,458,364	1,770,076,117
		22,328,987,392	19,262,019,740	3,066,967,652
SCHEDULE M				
Undisbursed Balances of Appropriations to Special Accounts—				
1	Agriculture—Reserve for wheat inventory reduction payments	73,293		73,293
2	External Affairs—International assistance account	73,017,197	101,166,268	−28,149,071
	National Defence—			
3	Replacement of material, sec 11, National Defence Act	1,466,997	5,875,297	−4,408,300
4	Surplus crown assets	946,967	10,774,239	−9,827,272
	Secretary of State—			
5	National Library of Canada purchase account	342,071	351,940	−9,869
6	National Museums of Canada purchase account	4,015,234	1,886,888	2,128,346
7	Transport—Railway grade crossing fund	47,434,814	31,211,213	16,223,601
	Urban Affairs—			
8	National Capital Commission—National capital fund	12,000,000	21,000,000	−9,000,000
		139,296,573	172,265,845	−32,969,272
SCHEDULE N				
Provision for Compound and Bonus Interests on Canada Savings Bonds—				
1	Compound interest—			
	Series 21	300,000	6,172,197	−5,872,197
	Series 22		2,235,634	−2,235,634
	Special replacement series	1,200,000	4,351,874	−3,151,874
	Series 23	500,000	8,637,347	−8,137,347
	Series 24	1,500,000	73,040,639	−71,540,639
	Series 25	17,100,000	13,674,530	3,425,470
	Series 26	7,700,000	4,995,756	2,704,244
	Series 27	2,300,000	992,969	1,307,031
	Series 28	1,100,000		1,100,000
		31,700,000	114,100,946	−82,400,946

Schedules to Statement of Assets and Liabilities—*Continued*

	1975	1974	Net increase or decrease (—) during 1974–75
	$	$	$
SCHEDULE N—*Concluded*			
Provision for Compound and Bonus Interests on Canada Savings Bonds—*Concluded*			
Bonus—			
Series 17	1,930,710		1,930,710
Series 18	1,380,270		1,380,270
Series 19			
Series 20	1,004,970		1,004,970
Series CS	4,013,840		4,013,840
Series 22	2,189,250		2,189,250
Special replacement series	2,706,000		2,706,000
Series 23	5,782,200		5,782,200
Series 24	31,959,000		31,959,000
Series 25	11,775,680		11,775,680
Series 26	14,954,600		14,954,600
Series 27	14,198,400		14,198,400
Series 28	9,032,100		9,032,100
	100,927,020		100,927,020
	132,627,020	114,100,946	18,526,074
SCHEDULE O			
Deferred Credits—			
Energy, Mines and Resources—			
1 Atomic Energy of Canada Limited—Deferred interest	357,025	369,817	—12,792
Eldorado Nuclear Limited—Deferred interest	4,152,550	5,870,937	—1,718,387
Quebec Hydro—Research Institute—Deferred interest	4,070,309		3,070,309
External Affairs—			
2 Canadian International Development Agency	983,861	347,427	636,434
Finance—			
3 Deferred interest—United Kingdom Financial Agreement Act, 1946	101,077,267	101,077,267	
4 Federal-provincial special development loans	5,858	5,858	
Federal-provincial employment loans	136,193	68,272	67,921
Winter capital projects	23,652		23,652
5 Saint John Harbour Bridge Authority—Deferred interest	36,925	20,452	16,473
6 Unamortized premiums on loans	3,761,265	3,149,555	611,710
	105,041,160	*104,321,404*	*719,756*
Indian Affairs and Northern Development—			
7 Capitalized interest—Miscellaneous	2,988,114	2,746,349	241,765
Regional Economic Expansion—			
8 Capitalized interest—Miscellaneous	26,042,120	20,488,736	5,553,384
Supply and Services—			
Agreements of sale of crown assets—			
9 Crown Assets Disposal Corporation—Government equity in agency account	13,239,560	13,239,560	
Transport—			
10 Deferred interest—The St. Lawrence Seaway Authority	161,643,655	147,352,542	14,291,113
	317,518,354	294,736,772	22,781,582
SCHEDULE P			
Suspense Accounts—			
1 Agriculture	47,734	48,274	—540
2 Unclaimed warrants	495	495	
1 Communications	25,210	5,500	19,710
3 Private commercial broadcasting licences	49,220	52,270	—3,050

Schedules to Statement of Assets and Liabilities—*Continued*

		1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$
SCHEDULE P—*Concluded*				
Suspense Accounts—*Concluded*				
1	Consumer and Corporate Affairs	25,894	26,900	−1,006
1	Energy, Mines and Resources	26,106	12,306	13,800
1	Environment	1,507,759	23,696	1,484,063
1	External Affairs	293,402	442,531	−149,129
1	Canadian International Development Agency	92,791	65,894	26,897
1	Finance	5,847,785	2,005,143	3,842,642
4	Loan subscriptions at credit of subscribers in arrears	77,242	76,770	472
5	Matured bonds and interest unclaimed	215,575	206,747	8,828
1	Unallocated funds	16,501	34,417	−17,916
6	Unclaimed cheques	2,496,995	2,051,175	445,820
7	Unclaimed government drafts	811	505	306
8	Unclaimed war savings certificates and stamps	317,539	317,139	400
9	Unredeemable coupons—			
	Canada	49,627	49,984	−357
	New York	2,215	2,149	66
1	Insurance		2,950	−2,950
1	Auditor General	52		52
1	Indian Affairs and Northern Development	1,175	12,864	−11,689
1	Industry, Trade and Commerce	32,900	46,452	−13,552
10	Expo 67 winding-up suspense account	29,816	85,244	−55,428
1	Statistics Canada	3,221		3,221
1	Justice	2,105	530	1,575
11	Repayment defalcations	352	20,700	−20,348
1	Labour	23,261	22,417	844
1	Manpower and Immigration	674,060	289,865	384,195
1	National Defence	1,613	12,732	−11,119
1	National Health and Welfare			
	National Revenue—			
12	Customs and Excise	42,340	38,785	3,555
1	Taxation			
	Parliament—			
1	House of Commons	−44,740		−44,740
1	Library of Parliament	−2,395		−2,395
13	Post Office—			
	Olympic stamps	949,444	−89,005	1,038,449
	Olympic coins	−2,346,814	−54,148	−2,292,666
1	Privy Council			
1	Public Works	2,726,348	2,344,923	381,425
1	Regional Economic Expansion	6,753	10,674	−3,921
1	Science and Technology	300		300
14	Science Council of Canada		1,809	−1,809
1	Secretary of State	10,226	107	10,119
1	National Museums of Canada	22,996	7,848	15,148
1	Public Archives	3,348	1,834	1,514
15	Public Service Commission	37,288	733	36,555
1	Solicitor General	20,107	23,544	−3,437
1	Supply and Services	175,369	12,455	162,914
16	Crown Assets Disposal Corporation	89,267		89,267
17	Heritage Canada	9,973	24,667	−14,694
1	Canadian Government Printing Bureau			
1	Transport	118,749	20,503	98,246
18	Radio message tolls			
1	Treasury Board			
1	National Research Council	5,569	11,562	−5,993
1	Urban Affairs	1,249	40,929	−39,680
1	Veterans Affairs	699,116	10	699,106
		14,385,949	8,312,879	6,073,070

Schedules to Statement of Assets and Liabilities—*Continued*

			Annual[1] interest	1975	1974	Net increase or decrease (−) during 1974–75
			$	$	$	$
SCHEDULE Q						
Unmatured debt—						
	Bonds—					
	Payable in Canadian Dollars					
1	1936, 3%	P. 1		1,650,000	55,000,000	55,000,000	
2	1956–98, 3¼%	T. 15		7,389,188	197,045,000	197,045,000	
3	1958–83, 4½%	T. 29		89,670,575	1,992,679,450	1,992,679,450	
				98,709,763	*2,244,724,450*	*2,244,724,450*	
	Canada Savings Bonds—						
4	1962–76, 4½—5½%	S. 17		2,930,532	53,282,400	62,866,250	−9,583,850
4	1963–75, 4½—5½%	S. 18		1,891,134	34,384,250	40,577,100	−6,192,850
5	1964–74, 4½—5½%	S. 19				37,355,700	−37,355,700
4	1965–77, 4½—5½%	S. 20		1,871,292	30,551,700	35,955,750	−5,404,050
4	1966–79, 5—6%	C.S.		8,923,523	159,230,100	179,913,950	−20,683,850
4	1967–80, 5½—6%	S. 22		4,284,282	80,017,700	93,362,150	−13,344,450
4	1968–78, 6—7%	R.S.		9,496,757	135,667,950	176,616,750	−40,948,800
4	1968–82, 5¾—7%	S. 23		21,840,867	318,650,950	387,795,150	−69,144,200
4	1969–78, 7–8½%	S. 24		230,203,590	2,790,346,550	3,906,753,950	−1,116,407,400
4	1970–81, 6¾—8%	S. 25		70,744,565	912,833,100	1,455,768,200	−542,935,100
4	1971–80, 5¾—7¾%	S. 26		69,760,716	987,762,350	1,610,373,550	−622,611,200
4	1972–84, 5¼—7¼%	S. 27		51,823,818	846,103,150	1,398,484,800	−552,381,650
6	1973–85, 7—8%	S. 28		37,672,782	538,182,600	1,020,171,500	−481,988,900
7	1974–83, 9¼%	S. 29		587,746,502	6,028,169,250		6,028,169,250
				1,099,190,360	*12,915,182,050*	*10,405,994,800*	*2,509,187,250*
8	1953/58–78, 3¾%	T. 5		7,796,681	207,911,500	207,911,500	
9	1954–76, 3¼%	T. 11		8,029,011	247,046,500	247,046,500	
10	1954–79, 3¼%	T. 13		11,155,511	343,246,500	343,246,500	
10	1959–75, 5½%	T. 36		17,069,855	310,361,000	310,361,000	
10	1960–76, 5½%	T. 38		23,990,890	436,198,000	436,198,000	
11	1962–80, 5½%	AT. 14		4,931,795	89,669,000	94,295,000	−4,626,000
10	1963–88, 5%	AT. 21		5,000,000	100,000,000	100,000,000	
10	1964–88, 5%	CT. 9		2,500,000	50,000,000	50,000,000	
10	1964/65–90, 5¼%	CT. 12		11,812,500	225,000,000	225,000,000	
10	1965–75, 5½%	CT. 24		2,750,000	50,000,000	50,000,000	
12	1966–80, 5½%	CT. 26		3,156,203	57,385,500	57,727,500	−342,000
13	1966/67–80, 5½%	F. 3		8,589,515	156,173,000	158,271,000	−2,098,000
10	1966/67–92, 5½%	F. 6		12,937,500	225,000,000	225,000,000	
14	1967/71–74, 5½%	F. 14				400,000,000	−400,000,000
10	1967–75, 5½%	F. 9		3,850,000	70,000,000	70,000,000	
10	1967–90, 5½%	F. 12		6,562,500	125,000,000	125,000,000	
10	1967–94, 6¼%	F. 23		7,813	125,000	125,000	
15	1968–74, 7%	F. 28				250,000,000	−250,000,000
10	1968–75, 6½%	F. 32		13,000,000	200,000,000	200,000,000	
10	1968–95, 6½%	F. 33		6,500,000	100,000,000	100,000,000	
16	1969–74, 7¼%	F. 38				55,179,000	−55,179,000
17	1969/70–74, 8%	F. 46				189,635,000	−189,635,000
10	1969–78, 8%	F. 41		10,000,000	125,000,000	125,000,000	
18	1969/70–86, 8%	F. 47		18,830,400	235,380,000	235,365,000	15,000
15	1970–74, 6%	F. 60				200,000,000	−200,000,000
10	1970–75, 7½%	F. 51		16,312,500	225,000,000	225,000,000	
10	1970–75, 7½%	F. 55		31,537,500	435,000,000	435,000,000	
19	1970–75, 7¼%	F. 56		32,571,785	449,266,000	450,000,000	−734,000
10	1970–77, 7%	F. 52		35,000,000	500,000,000	500,000,000	
16	1971–74, 5%	F. 62				350,000,000	−350,000,000
14	1971–74, 4¼%	F. 70				125,000,000	−125,000,000
10	1971–76, 5½%	F. 63		21,725,000	395,000,000	395,000,000	
10	1971–76, 5¾%	F. 65		7,187,500	125,000,000	125,000,000	
20	1971–76, 6¼%	F. 67		21,875,000	350,000,000	350,000,000	
10	1971/72/73–79, 6½%	F. 66		38,025,000	585,000,000	585,000,000	
10	1971–79, 5¾%	F. 71		12,937,500	225,000,000	225,000,000	
10	1971–80, 6¼%	F. 64		12,500,000	200,000,000	200,000,000	
10	1971–89, 6¼%	F. 61		10,125,000	150,000,000	150,000,000	

Schedules to Statement of Assets and Liabilities—*Continued*

			Annual[1] interest	1975	1974	Net increase or decrease (—) during 1974–75
			$	$	$	$
SCHEDULE Q—*Continued*						
Unmatured debt—*Continued*						
Bonds—*Continued*						
Payable in Canadian Dollars—*Concluded*						
Canada Savings Bonds—*Concluded*						
21	1972–77, 6½%	F. 72	43,875,000	675,000,000	450,000,000	225,000,000
22	1972–77, 7%	F. 74	45,500,000	650,000,000	650,000,000	
10	1973–76, 7%	F. 77	24,500,000	350,000,000	350,000,000	
23	1973–78, 7¾%	F. 76	32,937,500	425,000,000	425,000,000	
24	1973–80, 7¼%	F. 78	60,000,000	800,000,000	800,000,000	
10	1974–76, 9¼%	F. 82	13,875,000	150,000,000		150,000,000
25	1974–77, 8½%	F. 83	49,499,500	599,994,000		599,994,000
26	1974–78, 9¼%	F. 86	30,062,500	325,000,000		325,000,000
10	1974–78, 7½%	F. 88	39,775,000	525,000,000		525,000,000
27	1974–79, 7%	F. 80	22,750,000	325,000,000		325,000,000
10	1974–82, 9¼%	F. 84	555	6,000		6,000
10	1974–84, 7½%	F. 39	5,236,575	69,821,000	69,821,000	
28	1974–85, 8%	F. 57	58,720	734,000		734,000
10	1974–94, 9¼%	F. 85	14,142,650	148,870,000		148,870,000
			800,479,959	*12,037,187,000*	*11,315,182,000*	*722,005,000*
Special non-marketable bonds—						
Canada Pension Plan Investment Fund—						
	1966–86, 5.29%		5,396	102,000	102,000	
	1966–86, 5.42%		7,805	144,000	144,000	
	1966–86, 5.37%		8,270	154,000	154,000	
	1966–86, 5.39%		7,869	146,000	146,000	
	1966–86, 5.40%		7,884	146,000	146,000	
	1966–86, 5.44%		8,758	161,000	161,000	
	1966–86, 5.48%		8,165	149,000	149,000	
	1966–86, 5.60%		7,728	138,000	138,000	
	1966–86, 5.51%		7,987	145,000	145,000	
	1966–86, 5.51%		6,557	119,000	119,000	
	1967–87, 5.61%		10,154	181,000	181,000	
	1967–87, 5.49%		5,929	108,000	108,000	
	1967–87, 5.36%		10,774	201,000	201,000	
	1967–87, 5.39%		10,241	190,000	190,000	
	1967–87, 5.37%		11,008	205,000	205,000	
	1967–87, 5.48%		10,357	189,000	189,000	
	1967–87, 5.56%		11,120	200,000	200,000	
	1967–87, 5.61%		11,725	209,000	209,000	
	1967–87, 5.61%		10,603	189,000	189,000	
	1967–87, 5.69%		10,128	178,000	178,000	
	1967–87, 6.14%		9,947	162,000	162,000	
	1967–87, 6.27%		22,760	363,000	363,000	
	1968–88, 6.44%		18,354	285,000	285,000	
	1968–88, 6.51%		20,311	312,000	312,000	
	1968–88, 6.53%		40,029	613,000	613,000	
	1968–88, 6.53%		46,951	719,000	719,000	
	1968–88, 6.71%		36,167	539,000	539,000	
	1968–88, 6.61%		34,174	517,000	517,000	
	1968–88, 6.59%		41,781	634,000	634,000	
	1968–88, 6.79%		37,956	559,000	559,000	
	1968–88, 6.66%		39,627	595,000	595,000	
	1968–88, 6.44%		31,041	482,000	482,000	
	1968–88, 6.40%		36,544	571,000	571,000	
	1968–88, 6.62%		28,996	438,000	438,000	
	1968–88, 6.76%		23,187	343,000	343,000	
	1969–89, 6.92%		20,414	295,000	295,000	
	1969–89, 7.17%		17,136	239,000	239,000	
	1969–89, 7.11%		28,084	395,000	395,000	
	1969–89, 7.16%		25,561	357,000	357,000	
	1969–89, 7.19%		27,610	384,000	384,000	
	1969–89, 7.26%		23,668	326,000	326,000	
	1969–89, 7.45%		36,058	484,000	484,000	

Schedules to Statement of Assets and Liabilities—*Continued*

	Annual[1] interest	1975	1974	Net increase or decrease (−) during 1974–75
	$	$	$	$
SCHEDULE Q—*Continued*				
Unmatured debt—*Continued*				
Bonds—*Continued*				
Special non-marketable bonds—*Continued*				
Canada Pension Plan Investment Fund—*Continued*				
1969–89, 7.46%	30,213	405,000	405,000	
1969–89, 7.47%	27,564	369,000	369,000	
1969–89, 7.60%	25,840	340,000	340,000	
1969–89, 7.94%	22,470	283,000	283,000	
1969–89, 7.83%	17,148	219,000	219,000	
1970–90, 8.17%	17,647	216,000	216,000	
1970–90, 8.33%	17,160	206,000	206,000	
1970–90, 8.29%	38,963	470,000	470,000	
1970–90, 8.14%	23,443	288,000	288,000	
1970–90, 7.85%	48,121	613,000	613,000	
1970–90, 8.08%	46,541	576,000	576,000	
1970–90, 8.12%	37,271	459,000	459,000	
1970–90, 8.08%	37,572	465,000	465,000	
1970–90, 8.00%	36,080	451,000	451,000	
1970–90, 7.98%	33,356	418,000	418,000	
1970–90, 7.91%	27,606	349,000	349,000	
1970–90, 7.91%	45,878	580,000	580,000	
1971–91, 7.54%	19,830	263,000	263,000	
1971–91, 7.01%	17,946	256,000	256,000	
1971–91, 6.79%	49,499	729,000	729,000	
1971–91, 6.90%	51,267	743,000	743,000	
1971–91, 6.83%	54,162	793,000	793,000	
1971–91, 7.08%	63,012	890,000	890,000	
1971–91, 7.26%	45,956	633,000	633,000	
1971–91, 7.41%	41,274	557,000	557,000	
1971–91, 7.54%	40,640	539,000	539,000	
1971–91, 7.25%	28,782	397,000	397,000	
1971–91, 7.14%	32,487	455,000	455,000	
1971–91, 6.93%	21,414	309,000	309,000	
1972–92, 6.76%	15,007	222,000	222,000	
1972–92, 6.75%	16,807	249,000	249,000	
1972–92, 6.90%	51,957	753,000	753,000	
1972–92, 7.08%	57,613	814,000	814,000	
1972–92, 7.38%	56,014	759,000	759,000	
1972–92, 7.38%	75,793	1,027,000	1,027,000	
1972–92, 7.45%	51,330	689,000	689,000	
1972–92, 7.49%	42,618	569,000	569,000	
1972–92, 7.50%	47,700	636,000	636,000	
1972–92, 7.49%	32,432	433,000	433,000	
1972–92, 7.51%	33,795	450,000	450,000	
1972–92, 7.38%	29,963	406,000	406,000	
1973–93, 7.26%	16,625	229,000	229,000	
1973–93, 7.25%	20,010	276,000	276,000	
1973–93, 7.23%	59,575	824,000	824,000	
1973–93, 7.30%	66,576	912,000	912,000	
1973–93, 7.34%	55,490	756,000	756,000	
1973–93, 7.48%	94,622	1,265,000	1,265,000	
1973–93, 7.69%	61,597	801,000	801,000	
1973–93, 7.75%	47,973	619,000	619,000	
1973–93, 7.52%	45,646	607,000	607,000	
1973–93, 7.61%	30,364	399,000	399,000	
1973–93, 7.58%	32,367	427,000	427,000	
1973–93, 7.50%	28,200	376,000	376,000	
1974–94, 7.47%	15,015	201,000	201,000	
1974–94, 7.53%	34,111	453,000	453,000	
1974–94, 7.64%	83,352	1,091,000	1,091,000	
1974–94, 7.61%	74,350	977,000		977,000
1974–94, 8.01%	75,374	941,000		941,000
1974–94, 8.46%	102,620	1,213,000		1,213,000
1974–94, 8.58%	63,149	736,000		736,000
1974–94, 9.05%	70,952	784,000		784,000

Schedules to Statement of Assets and Liabilities—*Concluded*

		Annual[1] interest	1975	1974	Net increase or decrease (−) during 1974–75
		$	$	$	$
	SCHEDULE Q—*Concluded*				
	Unmatured debt—*Concluded*				
	Bonds—*Concluded*				
	Special non-marketable Bonds—*Concluded*				
	Canada Pension Plan Investment Fund—*Concluded*				
	1974–94, 8.92%	54,590	612,000		612,000
	1974–94, 9.14%	61,969	678,000		678,000
	1974–94, 9.25%	53,465	578,000		578,000
	1974–94, 9.07%	45,441	501,000		501,000
	1975–95, 8.63%	33,916	393,000		393,000
	1975–95, 8.46%	49,576	586,000		586,000
	1975–95, 8.38%	91,174	1,088,000		1,088,000
		3,803,084	*51,467,000*	*42,380,000*	*9,087,000*
		2,002,183,166	27,248,560,500	24,008,281,250	3,240,279,250
	Payable in United States Dollars—				
30	1949–74, 2¾%			48,755,627	−48,755,627
31	1950–75, 2¾%	833,294	30,301,591	30,301,591	
32	1962–87, 5%	3,459,456	69,189,120	70,918,848	−1,729,728
33	1968–88, 6⅞%	7,432,425	108,108,000	108,108,000	
		11,725,175	207,598,711	258,084,066	−50,485,355
		2,013,908,341	27,456,159,211	24,266,365,316	3,189,793,895
	Treasury bills—				
	Payable in Canadian Dollars—				
34	Treasury bills, various discount rates	381,453,000	5,630,000,000	4,905,000,000	725,000,000
		2,395,361,341	33,086,159,211	29,171,365,316	3,914,793,895

[1]One year's interest on the balance at March 31, 1975.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities

SCHEDULE A

Cash

A-1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada and other countries in Belgian francs, Canadian dollars, French francs, United Kingdom sterling, United States dollars and West German marks.

A-2 This special deposit represents the balance of cash on deposit with the Banco di Roma, Rome, Italy from transactions under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Cultural Institute, Rome, Italy.

A-3 These special deposits consist of balances in the hands of fiscal agents of the government for the purpose or redemption of government securities and for the payment of interest.

A-4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.

A-5 These special deposits represent balances at the credit of the Receiver General in banks in Canada for purposes of the unemployment insurance account.

A-6 This account represents the total liabilities to individuals for amounts held in accounts in chartered banks by federal trustees administering the Small Debtor Program. However this account has been closed in this current year and for subsequent years.

A-7 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.

A-8 This account records moneys which are held in trust for Indians in authorized banks across Canada by Indian agencies. The accounts include such items as savings, pensions, deposits on leases, community enterprise funds and community projects of various kinds.

During the year receipts amounted to $15,061,178 and disbursements totalled $14,582,764.

See also under the schedule "deposit and trust accounts" further on in this section.

A-9 This account consists of temporary deposits in chartered bank accounts as at March 31, 1975, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B

Other Current Assets

B-1 Collections received after March 31, for a limited period, which are applicable to the fiscal year ending on that date are recorded in this account.

B-2 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1975.

SCHEDULE C

Departmental Working Capital Advances

C-1 This account was authorized by Vote 556, Appropriation Act No. 4, 1952, Vote 762, Appropriation Act No. 3, 1953, Vote 783, Appropriation Act No. 5, 1955 and Vote L6a, Appropriation Act No. 4, 1970 for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The amount that may be charged to the account at any one time is not to exceed $1,820,000.

Gross debits during the year were $878,340 and gross credits were $904,622.

A statement of the operations in the account is shown as an appendix under Agriculture in Volume II of this report.

C-2 Section 10(1) of the Agricultural Stabilization Act provides that the Agricultural Stabilization Board may (*a*) purchase any agricultural commodity at the prescribed price; (*b*) pay to producers of an agricultural commodity, directly or through such agent as the board determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (*c*) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (*d*) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the Consolidated Revenue Fund under this Act, other than administrative expenses, provided that the debit balance in the account shall not be greater than $250,000,000.

Section 13(7) directs that "at the end of each fiscal year the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

A statement of operations in the account is shown as an appendix under Agriculture in Volume II of this report.

C-3 Section 4(1) of the Agricultural Products Board Act provides that the board may, with the authority of the Governor in Council: (*a*) sell or deliver agricultural products to the government of any country or any agency thereof; (*b*) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (*c*) buy, sell or import agricultural products; and (*d*) store, transport or process, or enter into contracts for the storing, transportation or processing, of agricultural products. Section 5 of the act provides authority to establish in the Consolidated Revenue Fund an account to be known as the agricultural products board account in which all financial transactions of the board under Section 4(1) of the Act are recorded. The authority was extended by Vote 15b, Appropriation Act

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Continued*

No. 1, 1974 which increased from $15,000,000 to $50,000,000 the amount by which a payment made under sub-section 5(3) of the Agricultural Products Board Act may exceed the balance of the Agricultural Products Board Account.

The balance sheet of the board as at March 31, 1975, as certified by the Auditor General, and statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-4 This account is operated pursuant to the provisions of sub-sections 1 and 2 of Section 13, Canada Grain Act, whereby an accountable advance not exceeding $500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Canadian Grain Commission for working capital in respect of any elevator operation of the Commission.

There were no transactions in the account during the year.

C-5 This account was established by Vote L1b, Appropriation Act No. 1, 1970 and Vote L18b, Appropriation Act No. 2, 1972 to authorize the operation of a race trace supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all moneys received through the pari-mutual levy under Section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed $200,000.

This authority was extended by the following partiamentary appropriation:

Vote L26d To extend the purposes of the Race Track Supervision Revolving Fund, established by Agricultural Vote L1b, Appropriation Act No. 1, 1970, to include as a charge to the fund the costs of research relating to the use of drugs on horses and race surveillance techniques..... $ 1

This account reflected a credit balance of $196,069 at March 31, 1975.

The balance sheet of the revolving fund as at March 31, 1975, as certified by the Auditor General, and a statement of operations for the year are shown as an appendix under Agriculture in Volume II of this report.

C-6 This account was established by Vote L16a, Appropriation Act No. 4, 1971 to provide for the acquisition of capital equipment for race track supervision. Vote L17b of Appropriation Act No. 1, 1974 authorized an advance of $50,000 for expenditures in 1973-74.

This authority was extended by the following parliamentary appropriation:

Vote L27d Advances in accordance with terms and conditions approved by the Treasury Board, for the acquisition of capital equipment for Race Track Supervision including the purchase of pari-mutuel totalisator equipment to be provided to certain Race Associations..... $ 100,000

Advances during the current fiscal year amounted to $67,727 and repayments were $35,224.

C-7 This account was established under authority of Vote L20 of Appropriation Act No. 5, 1963, for payments in respect of government telecommunications services now shown as the Government Telephone Account revolving fund. This account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed $1,000,000 at any time.

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for administration and local shared common services (operator salaries, switchboards and associated switching equipment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were $18,930,793. This account was credited with $20,073,036 and the debit balance in the account on March 31, 1975 represents the total outstanding accounts to be collected during 1975-76.

Vote L6b, Appropriation Act No. 1, 1974, extended the purposes of the Government Telephone Account to authorize the provision of telecommunication service to government departments and agencies.

Financial statements of this account are shown as an appendix under Communications in Volume II of this report.

C-8 This account records advances as authorized by Vote L63c, Appropriation Act No. 5, 1963, Vote L37a, Appropriation Act No. 6, 1964, Vote L37d, Appropriation Act No. 2, 1965, and Vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed $135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

Advances totalling $5,393 were made during the year. There were no repayments. The outstanding balance at March 31, 1975 was $101,188,304

C-9 This account was established under authority of Vote L27b, Appropriation Act No. 3, 1974, to authorize the operation of a Working Capital Advance Account in the current and subsequent fiscal years in accordance with terms and conditions approved by Treasury Board, for the purpose of financing the acquisition of meteorological equipment and supplies, the amount outstanding at any time under this authority not to exceed $3,000,000.

Expenditure for fiscal year 1974-75 was $2,347,670.

A statement of the operation of the Working Capital Advance Account is shown as an appendix under Environment in Volume II of this report.

C-10 Section 10(3) of the Fisheries Prices Support Act directs that "There shall be kept by the Minister of Finance an account called the fisheries prices support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue; and net operating loss in any

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Continued*

fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose".

During the year, total receipts were $1,952,670 and disbursements were $1,501,561.

A statement of the operations of the fisheries prices support account is shown as an appendix under Environment in Volume II of this report.

C-11 This account was established under authority of Vote 542, Appropriation Act No. 3, 1953, and extended by Vote 656, Appropriation Act No. 5, 1958, and Vote L34a, Appropriation Act No. 9, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed $500,000 at any time.

During the year total receipts were $752,003 and disbursements from the fund were $771,683 including $271,516, profit transferred to non-tax revenue—return on investments.

A statement of the operations of the fisheries working capital advance (fur seal skin account) is shown as an appendix under Environment in Volume II of this report.

C-12 This account reflects the total amount outstanding on advances for the acquisition of furnishings and equipment including the replacement of furniture for the Central and Regional Passport Offices. Vote L12, Appropriation Act No. 3, 1971 authorized an advance of $133,000 for expenditures in 1971-72; Vote L15, Appropriation Act No. 2, 1972, an advance of $78,000 for expenditures in 1972-73 and Vote L13b, Appropriation Act No. 1, 1974, an advance of $59,970 for expenditures in 1973-74. A further advance was authorized pursuant to Appropriation Act No. 3, 1974, as follows:

Vote L15 Advances in accordance with terms and conditions approved by the Governor in Council for the acquisition of capital equipment for the Central and Regional Passport Offices..... $ 263,000

During 1974-75 expenditures amounted to $10,036; repayments in respect of the loans acquired to March 31, 1975, amounted to $21,157 and interest in the amount of $9,565 was charged on the outstanding amounts advanced to March 31, 1975 at rates established by the Minister of Finance and credited to non-tax revenue—return on investments.

C-13 Vote L12c, Appropriation Act No. 1, 1971, as extended by Vote L13a, Appropriation Act No. 4, 1971 and Vote L16b, Appropriation Act No. 2, 1973, authorized the operation of a working capital advance account in the aggregate amount of $2,100,000 to finance loans and advances to employees posted abroad including employees of other government departments. All amounts repaid in respect of said loans and advances are credited to the account and the closing balance consisted of advances to employees $1,207,114, advances for medical loans $254,371, and security and other deposits under the foreign service directives $298,285.

Interest on advances to employees was charged at the rates established by regulations and an amount of $90,127 was received of which $4,587 was credited to non-tax revenue—return on investments.

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

C-14 Vote L22b Appropriation Act No. 1, 1969, authorized the establishment of a revolving fund to finance the operations of the Central and Regional Passport Offices, and unless Treasury Board directs otherwise, the entire revenue derived from passport services is credited to the account. The amount outstanding at any time against this account was increased pursuant to Appropriation Act No. 1, 1975, as follows:

Vote L19d To increase from $100,000 to $900,000 the amount that may be outstanding at any time against the Passport Revolving Fund Account for the purpose of operating the Central and Regional Passport Offices established by Vote L22d, Appropriation Act No. 1, 1969; additional amount required..... $ 800,000

A statement of the operations in the account is shown as an appendix under External Affairs in Volume II of this report.

C-15 Vote 630, Appropriation Act No. 2, 1954, as extended by Vote 806, Appropriation Act No. 3, 1959, Vote L13a, Appropriation Act No. 10, 1964, Vote L21a, Appropriation Act No. 9, 1966, Vote L27c, Appropriation Act No. 1, 1968 and Vote L33a, Appropriation Act No. 4, 1969, provided the aggregate of $3,000,000 for the purposes of financing posts abroad and making advances to personnel on posting, for medical expenses and during service abroad in accordance with regulations.

Vote L11c, Appropriation Act No. 1, 1971, as extended by Vote L11b, Appropriation Act No. 1, 1974, restricted the purposes of the account and provided the aggregate of $8,500,000 to finance operations at posts abroad.

C-16 This account was established under the authority of Vote L30, Appropriation Act No. 4, 1968, and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such auditing. The excess of the amounts charged over the amounts credited to the account at any time may not exceed $25,000.

C-17 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1953-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds".

During the year credits to the account amounted to $1,178,670 and the total debits were $1,172,557.

C-18 The Fire Losses Replacement Account Act provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Continued*

standing as a charge against the account shall not exceed $5,000,000. The Act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

C-19 Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments.

C-20 In this account are recorded transactions in connection with the purchasing and selling of gold bullion on the open market. The balance in the gold purchase account is $4,724,871 at March 31, 1975. The gold inventory at March 31, 1975 records 134,574,956 ounces of fine gold at an average cost of $35.11 per ounce.

C-21 This account records the purchase of silver bullion to be used in the production of Olympic Coins. Credits to the account represent bullion transferred to the Olympic Silver Coin Blanks Inventory. Purchases during the fiscal year were $94,580,810 and $97,579,989 was transferred to Blanks Inventory.

C-22 This account reflects silver bullion used and contracted production costs in the manufacture of coin blanks. Credits to the account represent blanks transferred to the Olympic Finished Coin Inventory.

Debits during the fiscal year were $100,651,903 and $58,740,183 was transferred to Finished Coin Inventory.

C-23 This account records the costs of striking coins as well as costs transferred from the Coin Blank Inventory Account and purchase of empty cases. Credits to the account represent coins and cases that have been transferred out of inventory for sale.

Debits during the fiscal year were $67,184,722 and $36,297,203 was transferred out for sale.

C-24 Debits to the account represent the cost of silver found in gold deposits. Credits record the sale of silver to the Royal Canadian Mint for the production of coins and metals. The silver inventory at March 31, 1975 records 948,053.92 ounces of fine silver at a cost of $2,516,637.

C-25 Vote L18b, Appropriation Act No. 1, 1972 authorized the establishment of a revolving fund for the purpose of financing the operation of the Indian arts and crafts central marketing service and to facilitate the conversion of the marketing service to a corporate enterprise which would be owned and operated by the Indian people.

Operating and capital expenditures of the Indian arts and crafts marketing service including purchase of arts and crafts production material are not to exceed the amount of $700,000 at any time and all revenues from its operations are to be credited thereto. This authority was further extended by the following parliamentary appropriations:

Vote L26a To increase from $700,000 to $1,100,000 the amount that may be outstanding at any time under the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Indian Affairs and Northern Development Vote L18b, Appropriation Act No. 1, 1972 and to charge the said Revolving Fund with expenditures in the amount of $400,000, payment of which was authorized for the purposes of the said Revolving Fund under Special Governor General's Warrants issued pursuant to P.C. 1974-1697 and 1973; additional amount required..... $ 400,000

Vote L26b To increase from $1,100,000 to $1,400,000 the amount that may be outstanding at any time under the Indian Arts and Crafts Central Marketing Service Revolving Fund established by Indian Affairs and Northern Development Vote L18b Appropriation Act No. 1, 1972; additional amount required..... $ 300,000

Reimbursements to this account to cover excess of expenditures over revenues were authorized by the following parliamentary authorities: Vote 5a, Appropriation Act No. 5, 1973, $307,471 and Vote 5d, Appropriation Act No. 1, 1975, $443,842.

During the current year the account was credited with $1,220,378 and debits amounted to $1,791,247.

C-26 This account was authorized by Vote 508, Appropriation Act No. 5, 1958 for the purpose of acquiring and managing stores for the operation and maintenance of National Parks of Canada. The purposes of this account was extended by Vote L81a, Appropriation Act No. 5, 1973, to include the management of Canals formerly under the Ministry of Transport.

Amounts charged to the account are not to exceed $1,000,000 at any time.

During the year an amount of $59,479 was charged to Vote 80d representing the value of stores which became obsolete, unserviceable, lost or destroyed.

A statement of the operation of the National Parks Stores account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

C-27 This account was authorized by Vote 657, Appropriation Act No. 2, 1952, Vote 588, Appropriation Act No. 2, 1956 Vote 511, Appropriation Act No. 5, 1958, Vote 481, Appropriation Act No. 5, 1959, Vote L61e, Appropriation Act No. 4, 1964, Vote L78b, Appropriation Act No. 6, 1965 Vote L78d, Appropriation Act No. 1, 1966, Vote L95c Appropriation Act No. 1, 1968, Vote L97a, Appropriation Act No. 4, 1969 and Vote L97b, Appropriation Act No. 1 1970 to make advances to posts and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time.

The closing balance consisted of advances to employees $369,466 and $37,000 to field officers in Canada. Advances to employees included posting loans amounting to $219,883 on which interest was charged at the rate of 5% per annum for the period April, 1969 to June 30, 1969, 7⅞ % per annum for the period July 1, 1969 to June 30, 1970, 6¼% per annum for the period July 1, 1970 to June 30, 1971 5⅜% per annum for the period July 1, 1971 to June 30 1972, 5 $\frac{13}{16}$% per annum for the period July 1, 1972 to June 30, 1973, for the period July 1, 1973 to June 30, 1974 at the rate of 6 $\frac{15}{16}$% for one year loans; at the rate of 7⅛% for two years loans; at the rate of 7¼% for three year loans and effective July 1, 1974, at the rate of 9 $\frac{15}{16}$% for

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Concluded*

one year loans; at the rate of 9½% for two and three years loans.

Gross debits during the year amounted to $281,135 and gross credits were $267,387.

C-28 This account was authorized by Vote L82b, Appropriation Act No. 1, 1969 for the purpose of financing the cost of special statistical services performed at the request of government departments, agencies and others. The excess of the amounts debited over the amounts credited to this account at any time may not exceed $250,000.

The account reflected a credit balance of $1,120,299 at March 31, 1975.

The financial statements of this account are shown as an appendix under Industry, Trade and Commerce in Volume II of this report.

C-29 This account was established under authority of Vote L149b, Appropriation Act No. 1, 1970 for the operation of a revolving fund, expenditures for its purposes to be charged to the fund and amounts recovered to be credited thereto. This authority was extended by Vote L30, Appropriation Act No. 3, 1971 which increased from $1,000,000 to $1,750,000 the amount that may be outstanding at any time against the revolving fund.

A statement of the operation of the revolving fund is shown as an appendix under Labour in Volume II of this report.

C-30 This account was established under Vote L15, Appropriation Act No. 3, 1974 which reads as follows:

Vote L15 To authorize the operation of a revolving fund in the current and subsequent fiscal years in accordance with terms and conditions approved by the Treasury Board for the purpose of purchase, distribution and sale of publications and related items; expenditures for such purposes to be charged to the fund and amounts recovered to be credited thereto; the amount outstanding at any time under this authority not to exceed..... $ 2,750,000

A statement of the operation of the revolving fund is shown as an appendix under Labour in Volume II of this report.

C-31 This account was authorized by Vote 626, Appropriation Act No. 2, 1955, Vote 526, Appropriation Act No. 6, 1956, Vote L41g, Appropriation Act No. 2, 1967, Vote L115, Appropriation Act No. 3, 1969 and Vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed $750,000.

Interest on advances to employees was charged at an average rate of 7⅛% per annum. An amount of $15,173 was credited to non-tax revenue—return on investments.

The closing balance consisted of advances to employees $231,650.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report

C-32 This account was authorized by Vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisition and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board and increased to $750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms—See Vote 1 in Volume II of this report.

A statement of the operations of the revolving fund is shown as an appendix under National Revenue in Volume II of this report.

C-33 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

C-34 The operation of this fund was authorized by Vote 541, Appropriation Act No. 4, 1954 and extended by Vote 543, Appropriation Act No. 5, 1955 and Vote 528, Appropriation Act No. 6, 1956, for the purpose of: (*a*) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (*b*) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount has been extended by the following parliamentary appropriation:

Vote L7b To increase from $895,000 to $1,500,000 the amount that may be outstanding at any time against the Administrative Services Working Capital Advance Account established by Loans, Investments and Advances Vote 541, Appropriation Act No. 4, 1954, for the acquisition of materials for uniforms and mail bags..... $ 605,000

A statement of the operations of the fund is shown as an appendix under Post Office in Volume II of this report.

C-35 This account was established under authority of Vote L56g, Appropriation Act No. 2, 1967 and was extended by Vote L118b, Appropriation Act No. 1, 1970 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; and the increase to $36,000,000 was authorized by the following parliamentary appropriation:

Vote L3d To increase from $18,000,000 to $36,000,000 the amount that may be outstanding at any time against the Department of Public Works Working Capital Advance Account authorized by Loans, Investments and Advances Vote L56g, Appropriation Act No. 2, 1967; additional amount required..... $ 18,000,000

During the year the account was debited with the amount of $141,551,780 representing the cost of construction and repair and was credited with $140,642,677 representing the amount recovered from other government departments and agencies.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Continued*

A statement of operations of this account is shown as an appendix under Public Works in Volume II of this report.

C-36 This account was authorized by Vote 539, Appropriation Act No. 3, 1953, and Vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed $335,000.

A statement of the operations in the account is shown as an appendix under Regional Economic Expansion in Volume II of this report.

C-37 This account was established by the following parliamentary appropriation:

Vote L12d To authorize the operation of a Working Capital Advance Account in the current and subsequent fiscal years

(a) to which shall be charged advances made for the purpose of financing the recoverable portion of the costs of projects constructed by the Department on behalf of a province or a municipality and

(b) to which shall be credited any amounts repaid by a province or a municipality in respect of the advances referred to in paragraph (a);

the amount outstanding at any time under this authority not to exceed..... $ 1,500,000

Advances during the current year totalled $220,015.

C-38 This account records loans made for the purchase of capital equipment for the Canadian Government Photo Centre as authorized by Vote L85, Appropriation Act No. 3, 1971, Vote L80, Appropriation Act No. 3, 1972 and Vote L75, Appropriation Act No. 4, 1973 and by the following parliamentary appropriation:

Vote L75 Advances, in accordance with terms and conditions approved by Treasury Board, for the purchase of capital equipment for the Canadian Government Photo Centre..... $ 75,000

New loans during the year amounted to $73,546 and repayments were $4,758.

C-39 This account was authorized under authority of Secretary of State, Vote L90, Appropriation Act No. 3, 1971. The purpose of the account as described in the vote wording is to authorize the operation of a Canadian Government Photo Centre revolving fund in the current and subsequent fiscal years, in accordance with terms and conditions approved by Treasury Board, for the purpose of the provision of printing and processing services to government departments and agencies, and the production of black and white and colour still photographs; expenditures for such purpose to be charged to the fund and amounts recovered in respect thereof to be credited thereto; the amount outstanding at any time not to exceed $450,000.

The balance sheet of the revolving fund as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

C-40 This account was authorized under Section 18 of the National Film Act to provide a working capital advance for the purpose of financing the operations of the National Film Board for its own program and for recoverable film work performed for other government departments and agencies. Originally established under the Act with the balance at any one time not to exceed $700,000, a number of amendments since 1950 increased the maximum to $5,000,000. This increase was authorized by the following parliamentary appropriation:

Vote L74d To increase from $2,550,000 to $5,000,000 the amount that may be outstanding at any time against the National Film Board Operating Account, established by the National Film Act; additional amount required..... $ 2,450,000

The balance sheet of the Board as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown as an appendix under Secretary of State in Volume II of this report.

C-41 This account was established to record advances for the purchase of capital equipment for the Central Microfilm Unit as authorized by Vote L110, Appropriation Act No. 3, 1971, Vote L100, Appropriation Act No. 3, 1972 Vote L100, Appropriation Act No. 4, 1973 and Vote L100b, Appropriation Act No. 1, 1974 and the following parliamentary appropriation:

Vote L100 Advances, in accordance with terms and conditions approved by the Treasury Board, for the purchase of capital equipment for the Central Microfilm Unit..... $ 20,000

C-42 Vote 529, Appropriation Act No. 6, 1956 and Vote L80, Appropriation Act No. 7, 1967 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. The debit balance in the revolving fund at any time is not to exceed $120,000, which was authorized by the following parliamentary appropriation:

Vote L105 To increase from $80,000 to $120,000 the amount that may be outstanding at any time against the Central Microfilm Unit Revolving Fund, established by Vote 529, Appropriation Act No. 6, 1956..... $ 40,000

A statement of the operations of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

C-43 This account was established under Vote L107b, Appropriation Act No. 2, 1973 to record advances for the purchase of capital equipment for the Public Service Commission—Staff Development and Training Revolving Fund, up to the amount of $50,000.

There were no transactions in the account during the current year.

C-44 This account was established under Vote L120, Appropriation Act No. 2, 1972 for the purpose of providing training and development by the Bureau of Staff Development and Training, expenditures for such purposes to be charged to the fund and receipts for such services to be credited thereto, the amount outstanding at any time not to exceed $2,000,000. This increase was authorized by the following parliamentary appropriation:

Vote L112b To increase from $700,000 to $2,000,000 the amount that may be outstanding at any time against the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Continued*

Public Service Commission's Staff Development and Training Revolving Fund established by Secretary of State Vote L120, Appropriation Act No. 3, 1972; additional amount required..... $ 1,300,000

A statement of the operations of the revolving fund is shown as an appendix under Secretary of State in Volume II of this report.

C-45 This account was established by Vote 543, Appropriation Act No. 3, 1953, and extended by Vote 658, Appropriation Act No. 5, 1958 and Vote 760, Appropriation Act No. 2, 1961 for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed $255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, dated January 9, 1961 authorized 100% of such profits to be allocated to the welfare fund. Gross debits during the year amounted to $1,345,886 and gross credits were $1,343,675.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-46 This account was established by Vote 628, Appropriation Act No. 2, 1955, Vote 660, Special Appropriation Act 1958, Vote 657, Appropriation Act No. 5, 1958, Vote 600, Appropriation Act No. 5, 1961 and extended by Vote L17b, Appropriation Act No. 1, 1974 for the purpose of acquiring, managing and manufacturing materials used in industrial work done for (a) government departments, and (b) penitentiaries, including the Office of the Commissioner of Penitentiaries; the amount to be charged to the fund at any time not to exceed $2,000,000.

The gross debits during the year amounted to $1,813,730 and the gross credits to $1,314,687.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-47 This account was established by Vote L25a, Appropriation Act No. 5, 1963 and extended by Vote L16a, Appropriation Act No. 5, 1973, for the purpose of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and for acquiring raw materials required to produce canned goods for institutional feeding; the amount to be charged to the fund at any time not to exceed $315,000.

The gross debits during the year amounted to $326,213 and the gross credits to $360,663.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-48 This account was established by Vote L16b, Appropriation Act No. 2, 1973, and extended by the following parliamentary appropriation:

Vote L16d To increase from $3,500,000 to $5,000,000 the amount that may be outstanding at any time against the Operational Stores Working Capital Advance Account established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, for the purpose of financing the acquisition of operational stores..... $1,500,000

The purpose of this fund is for financing the acquisition of operational stores. The debit balance in the fund at any time is not to exceed $5,000,000.

The gross debits during the year amounted to $6,872,186 and the gross credits were $5,786,430.

A statement of the operations of the account is shown as an appendix under Solicitor General in Volume II of this report.

C-49 P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police working capital advance for the purchase and sale of material for the manufacture of uniforms. The operation of this fund was authorized by Vote 547, Appropriation Act No. 3, 1953, extended by Vote 633, Appropriation Act No. 2, 1954 and by Vote L92c, Appropriation Act No. 1, 1968. The debit balance in the fund at any time is not to exceed $6,350,000. It was further extended by the following parliamentary appropriation:

Vote L30d To increase from $750,000 to $6,350,000 the amount that may be outstanding at any time against the Royal Canadian Mounted Police Clothing and Kit Working Capital Advance Account established by Vote 547, Appropriation Act No. 3, 1953, and to extend the purposes to authorize the financing of clothing and kit for use by members of the Force; additional amount required..... $ 5,600,000

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-50 This account was established by Vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed $80,000.

A statement of the operations of the revolving fund is shown as an appendix under Solicitor General in Volume II of this report.

C-51 This account was established by Vote L104b, Appropriation Act No. 1, 1969, amended by Vote L6c, Appropriation Act No. 1, 1971, Vote L8b, Appropriation Act No. 2, 1973, and Vote L3b, Appropriation Act No. 1, 1974 for the purpose of financing the operations of the Government printing service; expenditures to be charged to the fund and revenues from the said operation to be credited thereto. The amount outstanding under this authority at any time is not to exceed $18,000,000.

Disbursements during 1974-75 amounted to $86,878,434 and receipts amounted to $89,884,268.

The financial statements of the Printing Revolving Fund, prepared from accounts maintained on an accrual basis, and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Continued*

C-52 Vote L6b, Appropriation Act No. 2, 1973 and Vote L2a, Appropriation Act No. 5, 1974, authorized extension of the purposes of the Supply Revolving Fund established by Loans, Investments and Advances, Vote L18e, Appropriation Act No. 4, 1966 to include in accordance with terms and conditions approved by Treasury Board, the purposes set out in sub-sections 5(1) and (2) of the Department of Supply and Services Act and to increase from $40,000,000 to $75,000,000 the amount that may be outstanding at any time as authorized by the following Parliamentary Appropriation:

Vote L6d To increase from $40,000,000 to $75,000,000 the amount that may be outstanding at any time under the Supply Revolving Fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966 and to repeal Vote L104b, Appropriation Act No. 1, 1969; additional amount required..... $ 35,000,000

The gross debits during the year amounted to $147,015,327 and the gross credits were $131,561,721.

The financial statements of the Supply Revolving Fund, prepared from accounts maintained on an accrual basis and certified by the Auditor General, are shown as an appendix under Supply and Services in Volume II of this report.

C-53 Advances for the acquisition of capital equipment as authorized by Vote L7b, Appropriation Act No. 2, 1973, Vote L2a, Appropriation Act No. 5, 1974 and by the following Parliamentary Appropriations:

Votes L5 and L5d Advances in accordance with terms and conditions approved by Treasury Board for the acquisition of capital equipment for any of the purposes set out in sub-sections 5(1) and (2) of the Department of Supply and Services Act, (R.S. c. S-18)..... $ 730,000

C-54 The defence production revolving fund was established under the authority of Section 15 of the Defence Production Act, c. D-2, R.S., as amended. Sub-section 4 of that Section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than $100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies and repayments of loans and advances.

The standing of the defence production revolving fund as at March 31, 1975, prepared from accounts maintained on an accrual basis, will be found in an appendix under Supply and Services in Volume II of this report.

	1975	1974	Net increase or decrease (−)
	$	$	$
Aircraft	13,225,045	13,423,780	−198,735
Munitions	5,086,139	−120,543	5,206,682
Research and development	−150,242	−136,740	−13,502
Strategic materials	33,264,712	21,347,071	11,917,641
Modernization projects		16,364	−16,364
	51,425,654	34,529,932	16,895,722

Aircraft, munitions and electronics and sales tax—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amount to $18,697,672 and gross credits were $13,689,725. These amounts include applicable sales tax. During the year interest on moneys advanced to contractors in the amount of $5,532 was credited to this account, and in turn transferred to non-tax revenue—return on investments.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund, which in turn is recouped from the partners involved. During the year the gross debits amounted to $452,743 and gross credits were $466,245.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to $16,965,127 and gross credits were $5,047,486. During the year, there was a loss from the sale of materials in the amount of $11,247,651.

Defence industry modernization projects—This account was established to provide for the modernization of defence industry to ensure its capability of meeting technological standards necessary to economic production of current and future requirements in international defence markets. The gross debits during the year were nil and gross credits were $16,364.

C-55 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by parliamentary Vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed $17,000,000.

C-56 The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

C-57 This account was established under authority of Vote L165, Appropriation Act No. 3, 1969 and was extended by Vote L45, Appropriation Act No. 3, 1970, Vote L35, Appropriation Act No. 3, 1971, Vote L35, Appropriation Act No. 3, 1972, Vote L30, Appropriation Act No. 4, 1973 and the following parliamentary appropriations:

Votes L30, L30b and L30d Advances in the current and subsequent years, subject to terms and conditions prescribed by Treasury Board:

(a) for operating and capital purposes at Montreal, Toronto, and Vancouver International Airports and the new Airports planned for Montreal and Toronto as well as such other airports as Treasury Board may approve; and

(b) to finance the construction of bridges to improve transportation in respect to the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads..... $ 149,950,000

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE C—*Concluded*

During the year expenditures totalled $182,076,265. The account was credited with $8,234,535 representing depreciation of $3,001,213 for Montreal International Airport (Dorval) and $5,233,322 for Toronto International Airport (Malton) covering the period April 1, 1973 to March 31, 1974. This amount was charged to the Airports Revolving Fund. There were also credits of $7,295,469 and $134,840,668 being the estimated accumulated operating loss and the capital costs associated with certain lands at Mirabel Airport transferred to the Minister of Public Works. These amounts were charged to Votes 15d and 20d, Approbation Act No. 1, 1975 respectively. Interest in the amount of $31,015,876 was received and credited to non-tax revenue—return on investment, Department of Finance.

C-58 This account was established under authority of Vote L160, Appropriation Act No. 3, 1969 to authorize the operation of an airport's revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto international airports and such other airports as Treasury Board may approve, to which shall be charged: (*a*) all operating expenses of the said airports, (*b*) all capital expenditures of the said airports, and (*c*) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited: (*a*) all moneys received from the operation of said airports, and (*b*) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to moneys appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed $3,000,000.

The purpose of the Airports Revolving Fund was extended by the following parliamentary appropriation:

Vote L31b To extend the purpose of the Airports Revolving Fund established by Loans, Investments and Advances Vote L160, Appropriation Act No. 3, 1969:

(a) to include the operation and development of the Vancouver International Airport and the financing of the construction of bridges to improve transportation in respect of that Airport including the acquisition of land and the construction of connecting arterial roads; and

(b) to authorize the crediting to the said Revolving Fund:

(i) of such portion as Treasury Board may approve of the amount that, in the opinion of the Minister of National Revenue, is the net amount received from the Air Transportation Tax payable under Part II of the Excise Tax Act; and

(ii) all loans made by the Minister of Finance for the purposes described in paragraph (a) hereof..... $ 1

During the year expenditures were: (*a*) operating, $41,693,867, (*b*) capital $195,844,688. Credits to the account were: (*a*) $55,462,290 received from the operation of airports, (*b*) loans $182,076,265 (see other loans and investments—Airports capital loans).

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-59 This account records holdbacks that are not payable until completion of contracts with respect to construction at self supporting airports.

C-60 This revolving fund was authorized by the Financial Administration Act for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to $13,500,000 the amount that may be charged to the fund at any time.

During the year this account was debited with $10,745,512, representing the cost of goods purchased, and $90,189 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issues of $6,549,995 charged to relevant appropriations and an amount of $144,711 charged to Department of Transport Vote 1 representing write-off of obsolete stores and inventory shortages.

Financial statements of this account are shown as an appendix under Transport in Volume II of this report.

C-61 This account was established under authority of Vote L110b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount of $17,125,000 and in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of bridges to improve transportation in respect of the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads.

Vote L30b, Appropriation Act No. 4, 1974 authorized the transfer of the balance in this account to the Airport capital loans account.

C-62 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada including the central medical stores maintained in Ottawa. The operation of the central medical stores was transferred to the Department of Supply and Services on March 1, 1970. The debit balance in this account at any one time shall not exceed $5,000,000. Gross debits amounted to $4,079,370 and gross credits amounted to $4,251,200. The closing balance consisted of value of inventory at March 31, 1975.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

C-63 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by Vote 517, Appropriation Act No. 5, 1958 and extended by Vote 495, Appropriation Act No. 6, 1960, Vote L120c, Appropriation Act No. 1, 1968, Vote L25, Appropriation Act No. 3, 1970 and Vote L21b, Appropriation Act No. 1, 1974. The debit balance in this account at any one time shall not exceed $600,000.

Gross debits amounted to $857,881 and gross credits amounted to $659,258.

A statement of the operations of this account is shown as an appendix under Veterans Affairs in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE D

Social Security Accounts

D-1 This account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan, 1965, which became effective January 1, 1966.

D-2 Section 137 of the Unemployment Insurance Act, 1971 authorizes the Minister of Finance to make advances to the Unemployment Insurance Account for the purpose of meeting payments required to be made in the operation of the Act. Additional advances were authorized by Vote L30a, Appropriation Act No. 1, 1973.

Advances totalling $284,351,970 were made to the account during the current fiscal year.

Also recorded here is the Unemployment Insurance Account which reflected a debit balance as at March 31, 1975. At March 31, 1974 the account reflected also a debit balance which is recorded in this schedule.

SCHEDULE E

Advances, Loans and Investments—Domestic

E-1 *Capital stock*—P.C. 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from $54,000,000 to $15,000,000.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works. During the year advances of $81,350,000 were made under authority of Vote L15, Appropriation Act No. 3, 1969 and P.C. 1969-688, April 15, 1969, Vote L51a, Appropriation Act No. 4, 1971 and P.C. 1972-1600, July 27, 1972, Vote L45, Appropriation Act No. 3, 1972, and P.C. 1972-961, May 9, 1972, Vote L50, Appropriation Act No. 3, 1972, and P.C. 1972-959, May 9, 1972, Vote L45, Appropriation Act No. 4, 1973, P.C. 1974-340, February 26, 1974, Vote L45b, Appropriation Act No. 1, 1974, P.C. 1974-1357, June 13, 1974, Vote L50, Appropriation Act No. 4, 1973, P.C. 1973-1469, June 12, 1973 and under the following parliamentary authorities:

Vote L40 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council; to share in the construction of the Candu-PHW 600 Generating Station at Gentilly under agreement with the Province of Quebec; to finance the construction of a Heavy Water Plant..... $ 115,000,000

Vote L40b Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council; to share in the construction of the Candu-PHW 600 Generating Station at Gentilly under agreement with the Province of Quebec and Hydro-Quebec; to finance the construction of the La Prade Heavy Water Plant; to extend the purposes of Energy, Mines and Resources Vote L40, Appropriation Act No. 3, 1974 to include the financing of the rehabilitation of the Glace Bay Heavy Water Plant; additional amount required..... $ 20,000,000

Vote L45 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years on terms and conditions approved by the Governor in Council to finance the construction of transmission facilities in connection with the Nelson River Power Project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities control, lease and dispose of the said transmission facilities..... $ 3,500,000

Interest amounting to $6,116,032 was received in respect of loans and was credited to non-tax revenue—return on investments.

Housing—No advances were made during the current fiscal year. Repayments during the year amounted to $392,920 of which $302 was capitalized interest, bringing outstanding advances for housing to $9,845,673 at March 31, 1975.

Included in the balance at March 31, 1975 is an amount of $9,737 in respect of accrued interest which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario are recorded in this account.

There were no advances or repayments made during the year.

The outstanding balance at March 31, 1975 was $175,000,000.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ont. are recorded in this account.

There were no advances made during the year. Repayments totalled $238,934 of which $9,514 was capitalized interest. The outstanding balance at March 31, 1975 was $6,559,822.

Included in the balance at March 31, 1975 is an amount of $297,355 in respect of accrued interest which was capitalized and recorded in the accounts in 1968-69 and 1972-73 with a corresponding amount set up under "deferred credits—deferred interest".

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

There were no advances or repayments made during the year. The outstanding balance at March 31, 1975 was $69,945,000.

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu-BLW nuclear power station are recorded in this account.

Advances totalling $20,000,000 were made under authority of Vote L45, Appropriation Act No. 4, 1973 and P.C. 1974-340, February 26, 1974. There were no repayments made during the year. The outstanding balance at March 31, 1975 was $101,700,000.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

Glace Bay heavy water plant—Advances made to finance the rehabilitation of the Glace Bay heavy water plant are recorded in this account.

Advances totalling $54,000,000 were made under authority of Vote L51a, Appropriation Act No. 4, 1971 and P. C. 1972-1600, July 27, 1972.

There were no repayments during the year.

The outstanding balance at March 31, 1975 was $127,000,000.

Heavy Water Inventory—Advances made to finance the production and purchase of heavy water for resale to Canada and foreign users are recorded in this account.

Advances totalling $41,500,000 were made under the authority of Vote L45, Appropriation Act No. 3, 1972 and P.C. 1972-961, May 9, 1972. Repayments totalling $28,000,000 were made during the year.

The outstanding balance at March 31, 1975 was $41,000,000.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling $6,000,000 were made under the authority of Vote L50, Appropriation Act No. 3, 1973, and P.C. 1973-1469, June 12, 1973 and Vote L55, Appropriation Act No. 3, 1971 and P.C. 1971-581, March 30, 1971.

There were no repayments during the year.

The outstanding balance at March 31, 1975 was $190,500,000.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

Advances totalling $510,000 were made under authority of Vote L45, Appropriation Act No. 4, 1973 and P.C. 1974-2552, November 26, 1974. Repayments totalling $6,000,000 were made during the year. The outstanding balance at March 31, 1975 was $104,110,000.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to $108,257 of which $2,976 was capitalized interest. Included in the balance at March 31, 1975, is an amount of $49,933 in respect of accrued interest which was capitalized and recorded in the accounts in 1966-67 with a corresponding amount set up under the liability account "deferred credits—deferred interest".

The outstanding balance at March 31, 1975 was $1,825,479.

E-2 This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act. Of this amount $5,000,000 represents the par value of 100,000 shares of capital stock and the balance of $920,000 preresents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of $481,307,402 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments.

The financial statements of the bank are shown in Volume III of this report.

E-3 This represents the Crowns' investment in the capital of the Corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended. Dividends amounting to $712,500 declared during the year were credited to non-tax revenue—return on investments.

The accounts of the Corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1974, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-4 This account records loans made to the corporation by the Minister of Finance pursuant to Section 34 of the Canada Deposit Insurance Corporation Act, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed $500,000,000.

There were no advances or repayments during the year.

E-5 These advances were made in previous fiscal years. There were no repayments during the current year.

The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the balance sheet as at March 31, 1975, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-6 These accounts record loans made to the Canadian Broadcasting Corporation of $9,000,000 for working capital, $197,880,410 for the purpose of capital expenditure and $504,000 in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities pursuant to sub-section 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of $3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966 provided for an additional advance of $6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (*a*) the corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with Section 33 of the Broadcasting Act; (*b*) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the Corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the Consolidated Revenue Fund as requirements for it change during the year.

Loans—Additional loans totalling $55,934,000 for capital expenditures were made under Vote L60, Appropriation

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

Act No. 3, 1971, Vote L55, Appropriation Act No. 3, 1972 and Vote L55, Appropriation Act No. 3, 1973.

Additional loans in the amount of $310,000 were approved under the following parliamentary appropriation:

Vote L16b To authorize advances to the Canadian Broadcasting Corporation in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities in accordance with directions by the Governor in Council to the Corporation pursuant to sub-section 39(2) of the Broadcasting Act..... $ 1,112,200

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of $630,000 were made under this authority of which $31,500 was repaid in 1974-75.

No repayments were received in 1974-75 for all loans to the Canadian Broadcasting Corporation per Appendix to PC 1974/856, April 9, 1974. All payments of principal and interest due after March 31, 1974, are deferred until March 31, 1979.

Financial statements of the Corporation are included in Volume III of this report.

E-7 Advances are made under authority of Section 8(1) of the Canadian Commercial Corporation Act, c. 35, R.S., which states that funds not exceeding the aggregate of $10,000,000 are to be made available to the Corporation for working capital requirements and under Section 8(2) loans are made available to the corporation not exceeding the aggregate of $10,000,000. During the year interest of $208,313 was received and credited to non-tax revenue—return on investments.

The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of Section 8(7) of the Act, and the balance sheet as at March 31, 1975, as certified by him, together with the statement of income and expense, will be found in Volume III of this report.

E-8 This account records loans to the Commission by the Minister of Finance pursuant to Section 16(1) of the Canadian Dairy Commission Act for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed $100,000,000. Loans during the current year amounted to $129,841,350 and repayments were $100,079,963. Interest is payable at rates determined by the Governor in Council and in this connection an amount of $2,545,405 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—Deposit account".

E-9 Section 8(1) of the Livestock Feed Assistance Act provides that the Canadian Livestock Feed Board may, in furtherance of its objects, at any time when it is so authorized by regulation (*a*) buy or enter into contracts or agreements for the purchase of feed grain in Eastern Canada and British Columbia and in the designated area, but where any purchase is made by the Board within the designated area of grain then being purchased in that area by the Canadian Wheat Board, such purchase by the Board shall be made from the Canadian Wheat Board or an agent thereof; (*b*) within the provisions of any licence obtained in its name authorizing it to import feed grain, buy or enter into contracts or agreements for the purchase of feed grain outside Canada and import such feed grain into Canada; and (*c*) take delivery of, ship, store, handle and, subject to sub-section (2), sell, or otherwise dispose of feed grain in Eastern Canada or British Columbia, and enter into contracts for the delivery, shipping, storage, handling, insurance and sale or other disposition of such feed grain.

Section 16(3) of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the Canadian Livestock Feed Board account. There shall be credited to the account all monies received from the sale or other disposition of feed grain by the Board pursuant to sub-section (2) of Section 8 and to which shall be charged all amounts paid out under Section 16(2). No payment out of the Consolidated Revenue Fund under Section 16(2) shall exceed (*a*) the amount by which ten million dollars exceeds the balance of the account, and (*b*) any amount advanced under Section 17.

Section 17 directs that the Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of such advances at any time not to exceed fifty million dollars.

The statement of transactions in this account is shown in Volume III of this report.

E-10 The Canadian Film Development Corporation Act, c. 78, 1967, authorizes the Canadian Film Development Corporation to foster and promote the development of a feature film industry in Canada.

Section 18 of the Act, established a special account to be known as the Canadian Film Development Advance Account and authorized the sum of $10,000,000 to enable the Corporation to carry out the provisions of the Act.

During 1972-73, an additional amount was provided under the Secretary of State, Vote 63a, whereby the amount originally appropriated in Section 18(1) of the Canadian Film Development Corporation Act was increased from $10,000,000 to $20,000,000.

During 1974-75, $3,099,958 was advanced from the Consolidated Revenue Fund under this authority.

E-11 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1974, together with related statements, is shown in Volume III of this report.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling $4,162,083 were made in the current year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

E-12 Under the provisions of the Canadian National Railways Capital Revision Act, c. 311, R.S., as amended the Minister of Finance was authorized:

(*a*) to release the company from certain claims of Her Majesty amounting to $736,385,405 being 50% of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;

(*b*) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the Consolidated Revenue Fund, preferred stock of the company to the total value not exceeding 3% of the gross revenue of the national company, to be used to meet expenditures for additions and betterments to the system;

With respect to (*a*) above, the principal amount of $736,385,405 specified in schedule A of the Act was released in exchange for 736,385,405 shares of 4% preferred stock of the company.

With respect to (*b*) above the period was extended to December 31, 1971 by Section 14 of the Canadian National Railways Financing Fund and Guarantee Act, 1969 and to December 31, 1973 by Section 13 of the Financing and Guarantee Act, 1973 and additional stock to the value of $583,291,807 has been purchased.

Additional stock to the value of $54,513,169 was purchased in the fiscal year 1974-75 under authority of the following parliamentary appropriation:

Vote L66b Canadian National Railways—To authorize the Canadian National Railways to issue and the Minister of Finance to acquire, hold and subsequently dispose thereof 4% preferred stock of the Canadian National Railways in the same manner and for the same purposes as provided for in Sections 6 and 7 of the Canadian National Railways Capital Revision Act, 1952..... $ 55,000,000

E-13 Under authority of Section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open accounts, Canadian Government Railways—Stores accounts, and the Saint John and Quebec Railway—Open and stores accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

E-14 P.C. 1966-21/1046, June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of $196,978 was received in the current year.

E-15 These accounts represent loans made by the government to Air Canada to finance capital expenditures. Advances of $140,000,000 were made during the year under authority of Section 7, Financing and Guarantee Act 1973.

Additional loans in the amount of $5,000,000 were made in the current year under the authority of the following parliamentary appropriation:

Vote L125d Loans to Air Canada in accordance with terms and conditions prescribed by the Governor in Council for the purpose of constructing a Line Maintenance Hangar at Winnipeg, Manitoba..... $ 5,000,000

E-16 This account records recoverable advances to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954 and P.C. 1955-1224, August 16, 1955, which provided that: (*a*) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (*b*) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of $24,508 was repaid by the company during the current fiscal year.

E-17 In this account is recorded a loan to the Canadian National Railway Company under authority of Vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to $7,000 was received and credited to non-tax revenue—return on investments.

E-18 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1974, together with related statements, is shown in Volume III of this report.

E-19 The Corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 12 of the Act provides that the Minister of Finance with the approval of the Governor in Council may pay to the Corporation for capital purposes amounts not exceeding $4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Advances were authorized under Vote L10, Appropriation Act No. 4, 1973 and the following parliamentary appropriation:

Vote L10 Loans to the Canadian Overseas Telecommunication Corporation in accordance with Section 12 of the Canadian Overseas Telecommunication Corporation Act for capital expenditures..... $ 18,000,000

Repayment of $8,665,332 was made by the corporation in the current year. Interest amounting to $2,173,802 was received and credited to non-tax revenue—return on investments.

The balance sheet of the Corporation as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

E-20 This account reflects the investment of the Crown in the capital stock of the company which was incorporated under Section 17 of the National Research Council Act c. N-14, R.S.C. 1970. The balance sheet of the company as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-21 This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (*a*) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (*b*) to make loans to the Corporation. The aggregate amount outstanding at any time shall not exceed $10,000,000.

PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation not exceeding in the aggregate $1,500,000 to finance the acquisition of capital assets other than working capital.

Loans totalling $2,100,000 were made during the current year and repayments of $879,000 were received.

E-22 The operation of this account, for the provision of working capital for the coal division of the Corporation, was authorized by sub-section 19(2) of the Cape Breton Development Corporation Act. The total amount outstanding at any one time not to exceed $10,000,000.

Advances during the current year totalled $11,000,000 and repayments totalled $8,500,000.

E-23 *Capital*—This represents the Crown's investment in the capital of the Corporation as authorized by Section 17 of the Central Mortgage and Housing Corporation Act. The balance sheet as at December 31, 1974, as certified by the auditors of the Corporation, together with statements of income and expenditure and reserve fund account will be found in Volume III of this report.

E-24 Loans and advances—Additional advances during the current fiscal year were authorized by Vote L15, Appropriation Act No. 2, 1972, Vote L15, Appropriation Act No. 3, 1973 and Vote L15, Appropriation Act No. 2, 1974 which reads as follows:

Vote L15 Advances to Central Mortgage and Housing Corporation for the calendar year 1974 for the purpose of the acquisition, development, construction and improvement of land and buildings as provided by Section 55 of the National Housing Act; and to increase the limit on payments which may be made out of the Consolidated Revenue Fund provided for under subsection 40(5) Public Housing, sub-section 53(3) Municipal Sewage Treatment Projects, sub-section 27.6(2) Neighbourhood Improvement Program, sub-section 34.14(2) Rehabilitation and Conversion of Existing Buildings, and sub-section 45.1(7) New Communities, of the National Housing Act by the provision of additional amounts for the purposes of those subsections..... $215,200,000

Loans and advances accounts were as follows:

		Dr. balance March 31, 1975	Dr. balance March 31, 1974	Net increase or decrease (−)
		$	$	$
(*a*)	Account No. 1.....	5,484,395,024	5,243,214,540	241,180,484
(*b*)	Account No. 2.....	46,699,935	46,536,334	163,601
(*c*)	Account No. 3.....	358,527,506	320,223,932	38,303,574
(*d*)	Account No. 4.....	37,253,913	33,134,625	4,119,288
(*e*)	Account No. 5.....	410,513,154	405,570,655	4,942,499
(*f*)	Account No. 6.....	451,439,512	390,059,484	61,380,028
(*g*)	Mortgage and loan purchase fund.....	3,238,941	3,471,270	−232,329
(*h*)	Account No. 7.....	461,636,850	76,500,000	385,136,850
		7,253,704,835	6,518,710,840	734,993,995

(*a*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 21 (1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said Act: Section 15, to a limited-dividend company for construction of a low rent housing project; Section 16, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; Section 58, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and Section 59, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to $496,000,000 and repayments were $254,819,516; interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of $349,932,053 was received and credited to non-tax revenue—return on investments.

(*b*) Section 55 of the National Housing Act, 1954 authorized advances to the Corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the Corporation itself or on behalf of federal government departments or Crown companies or in conjunction with municipalities.

Advances during the current fiscal year amounted to $2,000,000 and repayments were $1,836,399. Interest is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of $988,832 in respect of this interest was received and credited to non-tax revenue—return on investments.

(*c*) Section 40 of the National Housing Act, 1954 authorizes advances out of the Consolidated Revenue Fund to the Corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the Corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the Corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of $150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

Advances made during the current fiscal year amounted to $45,500,000 and repayments were $7,196,425.

Interest on advances at rates varying from 3 to 8% per annum is payable on advances from account No. 3. In this connection an amount of $20,518,401 was received and credited to non-tax revenue—return on investments.

(*d*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 26(1) of the National Housing Act, 1954, for the purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to $6,000,000 and repayments were $1,880,713.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. In this connection, an amount of $2,498,819 was received and credited to non-tax revenue—return on investments.

(*e*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 48(1) of the National Housing Act, 1954, for the purpose of making loans under Part VII of the said Act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to $7,500,000 and repayments to $2,557,501.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of $26,130,963 was received and credited to non-tax revenue—return on investments.

(*f*) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to Section 53(2) of the National Housing Act, 1954, for the purpose of making loans under Part VIII of the said Act to any province, municipality or municipal sewerage Corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of $300,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 53 authorizes payments to the Corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to $71,500,000 and repayments were $8,782,990.

Payments to the Corporation representing reimbursement of forgiveness payments during the fiscal year amounted to $24,342,168 of which $4,853,379 applicable to the January-March 1975 period was charged to this account. The balance of $19,488,789 applicable to the April-December 1974 period was charged to Vote 10. The amount of $6,190,360 applicable to the January-March 1974 period was transferred from this account to Vote 10.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of $26,231,685 in respect of this interest was received and credited to non-tax revenue—return on investments.

(*g*) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to Section 10(1b) of the National Housing Act, 1954, for the purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which $100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the Corporation pursuant to Section 10(4) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were $232,329. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus ⅛ of 1%. In this connection an amount of $200,574 was received and credited to non-tax revenue—return on investments.

(*h*) The Revised Statutes c. N–10 amended by 1973 c. 18, approved advances in the current fiscal year pursuant to Section 21(1) of the National Housing Act, 1954 for the purpose of making loans under Section 34.15, to an individual for assistance in the construction or acquisition of a house or the acquisition of a condominium unit.

Advances during the current fiscal year amounted to $389,000,000 and repayments were $3,863,150.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the Corporation. An amount of $13,794,214 in respect of this interest was received and credited to non-tax revenue—return on investments.

E-25 The balance represents the investment of the Crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1974, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-26 *Loans*—This account was established to record loans to the company for the purpose of meeting capital and operating expenses under the authority of P.C. 1973-1772 dated June 26, 1973. The balance at March 31, 1975 was $53,044,675.

Included in balance at March 31, 1975 is an amount of $4,152,550 in respect of accrued interest which was capitalized with a corresponding amount set up under the account "deferred credits—deferred interest."

E-27 Effective October 1, 1969 by order of P.C. 1969-1716 dated September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This Corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the Corporation under authority of Section 11 of the Export Development Act.

The accounts of the Corporation are audited by the Auditor General of Canada and the statement of assets and

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

liabilities as at December 31, 1974, as certified by him, together with supporting schedules, will be found in Volume III of this report.

E-28 The Act provides that the authorized capital of the Corporation shall be $125,000,000 and that the amount of $25,000,000 debited hereto, shall continue to be the capital surplus of the corporation.

E-29 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Interest received during the current year amounting to $42,837,642 was received and credited to non-tax revenue—return on investments.

Loans to the Corporation during the year were as follows: Sections 29 and 31

(*a*) loans amounting to $184,246,546 in Canadian currency and repayments amounting to $110,803,159 were received;

(*b*) loans in U.S. currency amounting to $24,687,000 (Canadian) and repayments in U.S. currency amounting to $9,988,389 (Canadian) were received.

Section 31 of the Export Development Act authorizes the making of loans to the Corporation by the Minister of Finance out of the Consolidated Revenue Fund.

Loans to the Corporation under this section during the year were as follows:

(*a*) loans to Iran, authorized under P.C. 1971-353, dated February 23, 1971, in Canadian currency amounted to $71,966 and repayments amounting to $4,626,000 (Canadian) were received;

(*b*) under loans to Pakistan, authorized under P.C. 1970-1449, dated August 19, 1970, repayments amounting to $160,000 (Canadian) were received;

(*c*) the loans to Zambia, authorized under PC 1974-321, dated February 21, 1974 in Canadian currency amounted to $6,174,580.

E-30 *Notes*—These represent loans, evidenced by promissory notes of the Corporation, made for the purpose of making loans to farmers. During the year loans of $290,000,000 were made to the Corporation and repayments were $59,620,621.

Capital—This represents the Crown's investment in the capital of the corporation as authorized by the Farm Credit Act, as amended. During the year there were additional subscriptions of $9,250,000.

Farm syndicates loan fund—The Farm Syndicates Credit Act provides for the extension of credit to farm syndicates. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate (a) to purchase farm machinery (b) to purchase, erect or improve buildings, or (c) to purchase or improve land on which buildings are to be erected —for use primarily by the syndicate or its members in their farming operations. Advances amounting to $5,050,000 were made to the Corporation during the fiscal year for the purpose of making loans under this Act. Repayments by the Corporation during the year amounted to $2,064,202.

The balance sheet of the Corporation as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-31 This Corporation was incorporated under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (*a*) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (*b*) to make loans to the corporation.

Vote L20a, Appropriation Act No. 4, 1970 increased the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the corporation and the amounts loaned by the Minister of Finance, under the authority of Section 17 of the Freshwater Fish Marketing Act, from $5,000,000 to $10,000,000, and by Vote L30b, Appropriation Act No. 2, 1974 to increase the aggregate outstanding from $10,000,000 to $20,000,000.

Loans made during 1974-75 amounted to $10,531,685 and repayments were $6,847,264.

Interest amounting to $1,026,889, was received and credited to non-tax revenue—return on investment.

Financial statements of the Corporation are shown in Volume III of this report.

E-32 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1970-71, inclusive, authorized loans of $43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. The total loans authorized were borrowed by March 31, 1974.

The principal and interest on these loans have been deferred until March 31, 1979. A bill will be introduced in Parliament at an appropriate time to delete the outstanding balance of the loans from the Accounts of Canada.

Repayments of $196,586 were received during the year.

Interest on loans amounting to $116,437 was received and credited to non-tax revenue—return on investments.

Excluding Greenbelt—Loans of $6,600,000 were made during the current year under the authority of the following parliamentary appropriation:

Vote L30 and L30d Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the national capital region..... $ 9,600,000

Loans were authorized under Vote L30, Appropriation Act No. 3, 1973.

Repayments of $67,954 were received during the year. Interest on loans, amounting to $1,469,081 was received and credited to non-tax revenue—return on investments.

E-33 This account is subject to the authority of the National Harbours Board Act. A summary of outstanding balances of various harbours under the jurisdiction of the National Harbours Board follows:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

	March 31, 1975	March 31, 1974	Net increase or decrease (−)
	$	$	$
(*a*) Chicoutimi	3,830,286	3,830,286	
(*a*) Churchill	8,857,289	8,857,289	
(*a*) Halifax	29,890,788	29,890,788	
(*a*) Montreal—Jacques Cartier Bridge, advances for payment of guaranteed interest	6,489,605	6,489,605	
(*a*) Quebec	52,075,243	52,075,243	
(*a*) Saint John	34,770,238	34,770,238	
(*a*) Trois-Rivières	3,987,356	3,987,356	
	139,900,805	*139,900,805*	
(*b*) Belledune	2,340,875	2,340,875	
(*b*) Halifax	3,762,825	3,368,560	394,265
(*b*) Montreal	194,642,699	194,642,699	
(*b*) Montreal—Retirement of Jacques Cartier Bridge bonds	7,576,000	7,576,000	
(*b*) Vancouver	64,979,203	52,133,915	12,845,288
(*b*) Prince Rupert	2,341,743	141,743	2,200,000
(*b*) Sept-Îles	168,282		168,282
(*b*) Churchill	1,650,000		1,650,000
(*b*) Saint John	10,000,000		10,000,000
	287,461,627	*260,203,792*	*27,257,835*
	427,362,432	400,104,597	27,257,835
Less—Charged to net debt	139,900,805	139,900,805	
	287,461,627	260,203,792	27,257,835

(*a*) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax and Saint John, expenditures subsequent to April 1, 1970 and April 1, 1974, respectively were treated as active loans. (See following comment).

(*b*) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax and Saint John, expenditures prior to April 1, 1970 and April 1, 1974 respectively, are treated as non-active loans and have been charged to net debt. (See preceding comment).

During the current fiscal year principal repayments made by the Board amount to $253,732.

Advances were authorized by parliamentary Vote L85, Appropriation Act No. 3, 1971, Vote L105, Appropriation Act No. 3, 1972 and Vote L90, Appropriation Act No. 4, 1973.

Parliamentary appropriations are generally provided in connection with the accounts and during 1974-75 advances of $27,511,566 were made to: Halifax $493,284, Belledune $10,000,000, Sept-Îles $168,282, Churchill $1,650,000, Vancouver $13,000,000 and Prince Rupert $2,200,000 under the following parliamentary authority:

Vote L100 Advances to the National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1974..... $ 32,711,000

E-34 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to $48,435. Interest in the amount of $982,305 was received and credited to non-tax revenue—return on investments. (See also Note E-76.)

E-35 This account was established pursuant to the Northern Canada Power Commission Act to enable the Northern Canada Power Commission to construct and operate public utility plants in the Northwest Territories, the Yukon Territory and subject to the approval of the Governor in Council, elsewhere in Canada.

Advances to the Commission totalled $17,975,000 in 1973-74 pursuant to Vote L85, Appropriation Act No. 3, 1973 and $43,102,000 in the current year under the following parliamentary authorities:

Vote L95 Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act..... $ 23,935,000

Vote L95b Advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act..... $ 19,167,000

Repayments amounting to $1,562,731 were received and applied to the various project loans and interest of $3,809,172 which included capitalized interest of $64,978 was credited to non-tax revenue—return on investments.

During the year, capitalized interest on completed projects covering fiscal year 1973-74 in the amount of $306,742 was charged to the loan with a corresponding credit set up under "deferred credits—capitalized interest."

The balance sheet of the Commission as at March 31, 1975, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

E-36 This account was established pursuant to Section 14 of the Northern Canada Power Commission Act which authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

E-37 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

Vote L70, Appropriation Act No. 4, 1968, Vote L90, Appropriation Act No. 3, 1969, Vote L85, Appropriation Act No. 3, 1970, Vote L90, Appropriation Act No. 3, 1971, Vote L110, Appropriation Act No. 3, 1972, Vote L110a, Appropriation Act No. 1, 1973 and Vote L95, Appropriation Act No. 3, 1974 authorized loans totalling $57,500,000 to the Northern Transportation Company Limited. Loans to date were made under authority of PC 1969-361, PC 1969-1124, PC 1970-474, PC 1971-807, PC 1972-984, PC 1973-766 and PC 1973-1233 as follows:

(*a*) $2,000,000 (1968-69) repaid in full.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

(*b*) $9,000,000 (1969-70) on which repayment in the current year totalled $2,000,000; now repaid in full.

(*c*) $8,100,000 (1970-71) on which repayment in the current year totalled to $2,000,000: to date $3,500,000.

(*d*) $3,000,000 (1971-72).

(*e*) $4,000,000 (1972-73).

(*f*) $29,000,000 (1973-74).

Additional loans of $13,500,000 were made in the current year under authority of the following appropriation:

Vote L105 Loans to Northern Transportation Company Limited, in accordance with terms and conditions prescribed by the Governor in Council, to finance the acquisition of transportation facilities to be used for the movement of goods to the Canadian North..... $13,500,000

Interest in the amount of $1,791,206 was received and credited to non-tax revenue—return on investments.

Financial statements are shown in Volume III of this report.

E-38 This account records loans made to the Royal Canadian Mint in respect of its operations as a Crown corporation under authority of the Royal Canadian Mint Act.

During the current year $14,000,000 were made. Interest amounting to $247,023 was credited to non-tax revenue—return on investment.

E-39 The authority was incorporated under the St. Lawrence Seaway Authority Act c. 242 R.S. as amended for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 28 of the Act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under Section 29 make temporary loans to the authority out of the Consolidated Revenue Fund, but such loans are not to exceed $10,000,000 and are repayable within one year from the dates the loans were granted.

Loans—Interest bearing loans amounting to $554,850,000 were made by Vote L106b, Appropriation Act No. 1, 1974 and various appropriations in previous years. No loans were made during the current year. Repayments amounted to $2,400,000 of which $1,250,000 was made in 1974-75.

The balance sheet of the authority as at December 31, 1974, as certified by the Auditor General, together with related statements, is shown in Volume III of this report.

Deferred interest—The interest due on the above loans on December 31, 1957 ($4,743,209), December 31, 1958 ($8,075,919), December 31, 1959, ($11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 ($14,288,940), December 31, 1962 ($15,671,952), December 31, 1963 ($16,873,043), December 31, 1964 ($18,025,121), December 31, 1965 ($15,820,000), December 31, 1966 ($16,372,860), December 31, 1967 ($17,542,494), December 31, 1968 ($18,869,300), December 31, 1969 ($20,675,595), December 31, 1970 ($23,936,173), December 31, 1971 ($27,545,445), December 31, 1972 ($31,371,941), December 31, 1973 ($24,962,371), December 31, 1974 ($22,921,572), was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964, P.C. 1967-100, January 19, 1967 and P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However, payments of deferred interest were made by the authority in the amount of $5,000,000 in 1959-60, $2,500,000 in 1963-64, $43,062,173 in 1964-65, $9,399,999 in 1965-66, $13,750,000 in 1966-67, $10,842,732 in 1967-68, $12,726,655 in 1968-69, $9,421,539 in 1969-70, $11,707,577 in 1970-71, $20,059,848 in 1971-72, $530,041 in 1972-73, $30,245 in 1973-74 and $8,630,459 in the current year and were credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of $72,500,000 were made to the authority in previous years.

E-40 This account records loans to provide for the acquisition and sale of uranium concentrates.

Vote L11c Acquisition in fiscal years 1970-71, 1971-72, 1972-73, 1973-74 and 1974-75 of uranium concentrates in accordance with contracts to be entered into, with the approval of the Governor in Council, with Denison Mines Limited including authority to sell the uranium concentrates acquired under the said contracts and to appoint a sales agent for such purposes..... $ 29,500,000

Loans totalling $110,464 were made during the year under the authority of Vote L11c, Appropriation Act No. 1, 1971 and P.C. 1971-2/1228, June 21, 1971. There were no repayments during the year.

The outstanding balance at March 31, 1975 was $29,165,524.

E-41 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The Act further provided that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the Act to such extent as the Minister may direct.

P.C. 1958-223, February 7, 1958 and P.C. 1961-1003 July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provide that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

	1975	1974	Net increase or decrease (−)
	$	$	$
Loans pursuant to the Atlantic Provinces Power Development Act			
Newfoundland	98,921,326	99,861,634	−940,308
Nova Scotia	60,336,225	61,256,346	−920,121
New Brunswick	58,277,349	59,208,129	−930,780
	217,534,900	220,326,109	−2,791,209

Newfoundland—

This account records loans made under authority of the following: (*a*) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (*b*) P.C. 1965-406, March 5, 1965; and (*c*) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

During the year there was a repayment to the loan account of $940,309 of which $68,472 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of $6,936,077 (of which $68,472 was capitalized interest) was credited to non-tax revenue—return on investments.

Nova Scotia—

This account records loans made under authority of the following: (*a*) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (*b*) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; (*c*) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission; and (*d*) P.C. 1972-11/707, April 12, 1972 and agreement dated May 31, 1972 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

During the year there was a repayment to the loan account of $920,121 of which $61,397 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of $4,019,093 (of which $61,397 was capitalized interest) was credited to non-tax revenue—return on investments.

New Brunswick—

This account records loans made under authority of the following: (*a*) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (*b*) P.C. 1962-403, March 22, 1962; and (*c*) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

During the year there was a repayment to the loan account of $930,780 of which $50,267 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of $3,609,168 (of which $50,267 was capitalized interest) was credited to non-tax revenue—return on investments.

E-42 This account records loans to the Province of Nova Scotia for their purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L32a, Appropriation Act No. 1, 1973.

Interest in the amount of $349,930 was received and credited to non-tax revenue—return on investments.

E-43 This account was established under authority of Vote L158a, Appropriation Act No. 4, 1969 to authorize loans to the Province of Nova Scotia in the current and subsequent fiscal years, in the amount of $430,000 in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

During the year a repayment of $28,666 was received while interest amounting to $26,374 was received and credited to non-tax revenue—return on investments.

E-44 This account records overpayments of subsidies to the Provinces of Saskatchewan, Prince Edward Island and New Brunswick arising out of payments under the British North America Act, 1867 and amendments, as a result of the 1971 decennial census. In the fiscal year 1974-75 also recorded in this account are overpayments to various Provinces arising out of payments under the Provincial Tax Agreement amounting to $15,797,425.

E-45 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of Vote L125, Appropriation Act No. 3, 1969, Vote L20, Appropriation Act No. 3, 1970, Vote L20, Appropriation Act No. 3, 1971, Vote L20, Appropriation Act No. 3, 1972, Vote L15, Appropriation Act No. 4, 1973 and the following appropriation:

Vote L15 Loans in accordance with an agreement entered into with the Province of Prince Edward Island	**$ 5,600,000**

Loans amounting to $3,325,000 were made during 1974-75. In addition there was a capital repayment of $52,050, bringing total loans outstanding, under this development plan, to $12,641,289 as at March 31, 1975. Interest of $770,180 was credited to non-tax revenue—return on investments. Interest of $3,416 was accrued in 1974-75 and is to be repaid by the Province on March 31, 1976.

E-46 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of $5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, 1958, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of $38,166 were received. Interest in the amount of $46,533 was received and credited to non-tax revenue—return on investments.

E-47 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

in 1969-70. Repayments of $1,758,000 during the year reduced the outstanding amount of notes to $4,359,000 at March 31, 1975.

E-48 This account was established under authority of the following parliamentary appropriation:

Vote L50 Loans, on terms and conditions approved by the Governor in Council, to the Province of Quebec to assist in financing the construction of Autoroute 13 ..... $ 30,000,000

Loans of $30,000,000 were made during the current year.

E-49 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects. Details were given in Public Accounts 1951-52.

E-50 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the Consolidated Revenue Fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed $35,000.

A statement of changes in the account during the current fiscal year follows:

	Transferred from Vote 5	Paid to Province of Ontario	Received from Province of Ontario	Total Charges
	$	$	$	$
Lake of the Woods		7,731	111,663	119,394
Lac Seul	33,896	1,881	74,819	42,804
	33,896	9,612	186,482	162,198

E-51 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Decreases represent repayments. Interest of $128,291 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

E-52 By agreement with the Province of Manitoba dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province. The balance of $4,028 will be recovered from the province in 1975-76.

E-53 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to $661,370, was received and credited to non-tax revenue—return on investments.

E-54 This account records loans to provinces, provincial agencies and municipalities under the authority of Vote L19a, Appropriation Act No. 4, 1971, in the 1971-72 and 1972-73 fiscal years for the purpose of assisting in the creation of employment, the Act also provided for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 1, 1972. Vote L11b, Appropriation Act No. 2, 1973 subsequently extended the period for forgiveness to June 30, 1972. During the year $85,623 was forgiven under the terms of the Act. Repayments amounted to $6,615,214. Interest of $9,414,820 was received and credited to non-tax revenue—return on investments.

E-55 This account records loans to provinces, provincial agencies and municipalities under authority of Vote L13c, Appropriation Act No. 1, 1971, in the 1970-71 and 1971-72 fiscal years for the purpose of assisting in the creation of employment. Repayments of $1,975,780 were received during the year. Interest in the amount of $9,923,970 was received and credited to non-tax revenue—return on investments.

E-56 This account records loans to provinces, provincial agencies and municipalities under the authority of Vote L12a, Appropriation Act No. 1, 1973 and Vote L13a, Appropriation Act No. 5, 1973, as defined in the Municipal Development and Loans Act in the 1972-73 to 1975-76 fiscal years inclusive for the purpose of assisting in the creation of employment. The Act also provided for the forgiveness of that portion of the principal amount equal to 50% or normal direct on-site payroll costs for the duration of the loan program plus an additional 50% for the periods December —May 1973, 1974 and 1975. The purposes of this vote were extended by Vote L13a, Appropriation Act No. 1, 1974 to authorize in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that Vote which may include the amount of interest accrued thereon to the date of consolidation. During the year under the terms of the Act, $17,768,301 was forgiven. Repayments amounted to $732,484. Interest of $230,427 was received and credited to non-tax revenue—return on investments.

E-57 Loans and advances are recorded in these accounts to provide financial assistance for a wide range of projects necessary to economic expansion and social adjustment. The amounts shown as advances represent outlays made on incomplete projects. When a project is completed the advances are transferred to the loan account.

Upon completion of projects, accrued interest is calculated, for and added to the amount of advances being transferred to loans for repayment with a contra entry for accrued interest being made to the liability account deferred credits—capitalized interest. This is in accordance with the terms and conditions of the agreements entered into between Canada and the provinces with the approval of the Governor in Council.

Financial assistance by means of advances is provided under authority of Vote L130, Appropriation Act No. 3, 1969, Vote L25, Appropriation Act No. 3, 1970, Vote L25a, Appropriation Act No. 4, 1970, Vote L25, Appropriation Act No. 3, 1971, Vote L25, Appropriation Act No. 3, 1972, Vote L20, Appropriation Act No. 4, 1973 and the following parliamentary appropriation:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

Vote L20 Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council for the development of community and industrial infrastructure, and in accordance with the terms and conditions set out in the general development agreements and the subsidiary agreements authorized pursuant to Regional Economic Expansion Vote 10, Main Estimates 1974-75..... $ 66,137,000

Special area agreements—

To finance development of community and industrial infrastructure projects for special areas and for highway development pursuant to terms and conditions of agreements entered into between Canada and the provinces, with the approval of the Governor in Council.

Advances and loans to the provinces were as follows:

	1975	1974	Net increase or decrease (−)
	$	$	$
Advances persuant to Special Areas and Highways Agreements,			
Newfoundland	37,629,680	27,559,623	10,070,057
Nova Scotia	13,903,573	12,424,898	1,478,675
New Brunswick	23,445,782	24,652,436	−1,206,654
Quebec	37,222,066	44,742,213	−7,520,147
Manitoba	3,567,448	3,038,110	529,338
Saskatchewan	3,381		3,381
Alberta	2,640,366	2,024,462	615,904
	118,412,296	114,441,742	3,970,554
Loans pursuant to Special Areas and Highways Agreements,			
Newfoundland	2,299,801	291,616	2,008,185
Nova Scotia	15,874,277	5,263,360	10,610,917
New Brunswick	20,695,324	8,999,980	11,695,344
Quebec	59,313,345	33,143,457	26,169,888
Manitoba	273,816		273,816
Alberta	1,446,985	1,491,024	−44,039
	99,903,548	49,189,437	50,714,111

Newfoundland—

Advances in the amount of $11,775,168 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated April 21, 1970; (b) P.C. 1971-1605, August 3, 1971 and agreement dated August 9, 1971; and (c) P.C. 1973-13/655, March 27, 1973 and agreement dated March 27, 1973.

An amount of $1,643,306 was transferred from advances to loans and accrued interest of $381,575) was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $61,805 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of $16,696 of which $3,253 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $41,809 (of which $3,253 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1974-75 is $4,591,681. This amount will be capitalized and added to the amount of the advances for repayment upon completion of these projects.

Nova Scotia—

Advances in the amount of $10,471,733 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 12, 1970; (b) P.C. 1971-1997, September 21, 1971; (c) P.C. 1971-13/2171, October 19, 1971 and agreement dated October 22, 1971; (d) P.C. 1972-10/1515, July 11, 1972 and agreement dated July 20, 1972 and (e) P.C. 1973-3/2570, September 4, 1973.

An amount of $8,990,550 was transferred from advances to loans and accrued interest of $1,745,227 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $2,508 respecting adjustments to prior year expenditures.

During the year there was a repayment to the loan account of $124,860 of which $19,010 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits.

Interest of $410,464 (of which $19,010 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1974-75 is $862,674. This amount will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

New Brunswick—

Advances in the amount of $11,279,816 were made in the current year under authority of the following: (a) P.C. 1970-613, April 8, 1970 and agreement dated June 21, 1970; (b) P.C. 1971-1200, June 15, 1971; (c) P.C. 1971-1604, August 3, 1971 and agreement dated August 20, 1971 and (d) P.C. 1973-17/1179, May 22, 1973.

An amount of $12,013,620 was transferred from advances to loans. The advance account was credited with $472,850 respecting adjustments to prior year expenditures.

During the year there was a repayment of accrued interest of $3,274,518 against incomplete projects and a principal repayment of $318,276 to the loan account. Interest of $4,396,597 (of which $3,274,518 was accrued interest) was credited to non-tax revenue—return on investments.

Quebec—

Advances in the amount of $15,739,211 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated June 8, 1970; (*b*) P.C. 1970-13/1718, October 6, 1970; (*c*) P.C. 1971-13/534, March 23, 1971; (*d*) P.C. 1972-1/556, March 22, 1972; (*e*) P.C. 1972-1/2490, October 12, 1972; (*f*) P.C. 1973-8/1757, June 19, 1973; (*g*) P.C. 1973-2/2474, August 21, 1973; (*h*) P.C. 1974-4/461, March 5, 1974; (*i*) P.C. 1974-14/462, March 5, 1974; (*j*) P.C. 1974-15/663, March 26, 1974; and (*k*) P.C. 1975-16/102, January 23, 1975.

An amount of $22,962,823 was transferred from advances to loans and accrued interest of $3,553,410 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $296,535 respecting adjustments to prior year expenditures.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

During the year there was a principal repayment of $346,345 to the loan account of which $42,320 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $2,493,926 (of which $42,320 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1974-75 of $3,171,946 will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

Manitoba—

Advances in the amount of $759,866 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated May 11, 1970; (*b*) P.C. 1971-1603, August 3, 1971 and agreement dated August 26, 1971 and (*c*) P.C. 1973-11/330, February 13, 1973 and agreement dated March 12, 1973.

An amount of $230,000 was transferred from advances to loans and accrued interest of $43,815 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest.

The advance account was credited with $528 respecting adjustments to prior year expenditures. No repayments were received.

Accrued interest on incompleted projects to the end of 1974-75 of $597,350 will be capitalized and added to the amount of the loans for repayment upon completion of these projects.

Saskatchewan—

Advances in the amount of $168,288 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated May 12, 1970; and (*b*) P.C. 1972-11/1971 September 14, 1972 and agreement dated October 7, 1972. Advances of $160,428 were repaid. The advance account was credited with $4,479 respecting adjustment to prior year expenditures.

Alberta—

Advances in the amount of $615,904 were made in the current year under authority of the following: (*a*) P.C. 1970-613, April 8, 1970 and agreement dated May 13, 1971; (*b*) P.C. 1971-1602, August 3, 1971 and agreement dated September 1, 1971; and (*c*) P.C. 1973-7/198, January 10, 1973 and agreement dated January 30, 1973.

During the year there was a repayment to the loan account of $44,040 of which $5,190 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $136,566 (of which $5,190 was capitalized interest) was credited to non-tax revenue—return on investments. Accrued interest on incompleted projects to the end of 1974-75 of $324,660 will be capitalized and added to the amount of the loan for repayment upon completion of these projects.

Atlantic Development Board carry-over projects—

To finance certain water projects that were carried over from the Atlantic Development Board. Such advances were made pursuant to terms and conditions of agreements, entered into between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council. The department's policy applying to water projects and such agreements included a forgiveness provision to reflect recognition of shortfall in the usage of available capacity in the early years of such projects.

Advances and loans to the provinces were as follows:

	1975	1974	Net increase or decrease (−)
	$	$	$
Advances respecting Atlantic Development Board carry-over projects,			
Newfoundland	474,643	468,694	5,949
Loans respecting Atlantic Development Board carry-over projects,			
Newfoundland	793,135	804,977	−11,842
Prince Edward Island	32,311	32,794	−483
Nova Scotia	5,104,068	5,167,136	−63,068
New Brunswick	1,110,913	1,114,568	−3,655
	7,040,427	7,119,475	−79,048

Newfoundland—

The project in this province was authorized by P.C. 1968-1/1767, September 17, 1968 and agreement dated September 19, 1968 and P.C. 1973-8/96, January 16, 1973 and agreement dated March 23, 1973.

Advances in the amount of $5,949 were made in the current year.

During the year the loan account was credited with a repayment of $5,945 and forgiveness of principal of $5,897 of which $199 was in respect of capitalized interest. A contra entry was made charging this latter amount to deferred credits. Interest of $60,572 (of which $199 was capitalized interest and $30,066 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote. Accrued interest on incompleted projects in 1974-75 is $52,927. This amount will be capitalized and added to the amount of the loans for repayment upon completion of these projects.

Prince Edward Island—

The project in this province was authorized by P.C. 1969-3/112, January 21, 1969 and agreement dated February 14, 1969.

During the year the loan account was credited with a repayment of $121 and forgiveness of principal of $362. Interest of $2,460 (of which $1,843 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Nova Scotia—

The projects in this province were undertaken pursuant to authority of the following: (*a*) P.C. 1969-4/581, March 25, 1969 and agreement dated March 26, 1969; (*b*) P.C. 1969-5/581, March 25, 1969 and agreement dated March 26, 1969; (*c*) P.C. 1969-1/634, March 31, 1969 and agreement

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

dated March 31, 1969; (*d*) P.C. 1970-12/365, March 3, 1970 and agreement dated March 25, 1970; (*e*) P.C. 1970-11/213, December 15, 1970 and agreement dated March 9, 1971 and (*f*) P.C. 1972-594, March 28, 1972 and agreement dated May 26, 1972.

During the year the loan account was credited with repayments of $46,900 and forgiveness of principal of $16,168 of which $567 was in respect of capitalized interest. A contra entry was made charging the latter amount to deferred credits. Interest of $392,747 (of which $567 was capitalized interest and $106,110 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provisions in the agreements and provincial reports on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

New Brunswick—

The project in this province was authorized by P.C. 1969-2/463, March 11, 1969 and agreement dated March 26, 1969.

An adjustment of $11,546 was charged to loans with a corresponding credit entry to deferred credit—capitalized interest.

During the year the loan account was credited with a repayment of $8,911 and forgiveness of principal of $6,291 of which $1,387 was in respect of capitalized interest. A contra entry was made charging the latter amount to deferred credits. Interest of $85,999 (of which $1,387 was capitalized interest and $34,950 was forgiveness of amortized interest) was credited to non-tax revenue—return on investments. The forgiveness of principal and amortized interest was based on the forgiveness provision in the agreement and a provincial report on usage and, by virtue of the authority included in our vote wording, was charged to the appropriate vote.

Agricultural service centers—

To assist provincial and municipal authorities to construct or expand water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region. Advances and loans to the provinces were as follows:

	1975	1974	Net increase or decrease (−)
	$	$	$
Agricultural service centres—Advances—			
Manitoba	30,980	12,978	18,002
Saskatchewan	31,447	53,291	−21,844
Alberta	24,063	7,747	16,316
	86,490	74,016	12,474
Agricultural service centres—Loans—			
Manitoba	1,993,995	1,198,528	795,467
Saskatchewan	2,070,334	506,544	1,563,790
Alberta	484,119		484,119
	4,548,448	1,705,072	2,843,376

Manitoba—

The projects in this province were authorized pursuant to (*a*) P.C. 1971-4/838, May 4, 1971 and agreement dated June 17, 1971; (*b*) P.C. 1972-20/1592, July 27, 1972 and agreement dated August 1, 1972; and the following subsidiary agreements; (*c*) P.C. 1973-2531, August 21, 1973 and agreement dated September 18, 1973; (*d*) P.C. 1973-2975, October 4, 1973 and agreement dated October 31, 1973; and (*e*) P.C. 1973-3358, October 23, 1973 and agreements dated December 3, 1973; (*f*) P.C. 1973-2530, August 21, 1973 and agreement dated September 18, 1973; (*g*) P.C. 1974-630, March 19, 1974 and agreement dated July 31, 1974; (*h*) P.C. 1974-838, April 9, 1974 and agreement dated August 22, 1974; (*i*) P.C. 1974-8/1190, May 30, 1974 and agreement dated August 26, 1974; (*j*) P.C. 1974-1386, June 13, 1974 and agreement dated September 26, 1974; and (*k*) P.C. 1974-1448, June 30, 1974 and agreement dated September 26, 1974.

Advances in the amount of $820,682 were made during the current year. In accordance with terms of the agreement, advances of $802,145 were transferred to the loan account. An amount of $535 was credited to the advance account with a corresponding debit to contractor's holdbacks. Accrued interest of $23,631 was charged to the loan account with a corresponding credit to deferred credits for capitalized interest. During the year there was a principal repayment of $30,309 to the loan account of which $605 was in respect of capitalized interest. A contra entry was made charging the amount of capitalized interest to deferred credits. Interest of $89,864 (of which $605 was capitalized interest) was credited to non-tax revenue—return on investments.

Saskatchewan—

The projects in this province were authorized pursuant to (*a*) P.C. 1972-20/1592, July 27, 1972 and agreement dated July 31, 1972 and the following subsidiary agreements: (*b*) P.C. 1973-419, February 20, 1973 and agreement dated March 27, 1973; (*c*) P.C. 1973-535, March 6, 1973 and agreement dated March 27, 1973; (*d*) P.C. 1973-2532, August 21, 1973 and agreement dated August 16, 1973; (*e*) P.C. 1973-2976, October 4, 1973 and agreement dated October 10, 1973; (*f*) P.C. 1973-2977, October 4, 1973 and agreement dated October 24, 1973; (*g*) P.C. 1973-3543, November 6, 1973 and agreement dated December 12, 1973; (*h*) P.C. 1974-36, January 8, 1974, and agreement dated February 28, 1974; (*i*) P.C. 1974-98, January 15, 1974 and agreement dated February 28, 1974; (*j*) P.C. 1974-566, March 12, 1974 and agreement dated April 23, 1974; (*k*) P.C. 1974-839, April 9, 1974 and agreement dated May 23, 1974; (*l*) P.C. 1974-981, April 30, 1974 and agreement dated May 23, 1974; (*m*) P.C. 1974-1247, May 30, 1974 and agreement dated July 8, 1974; (*n*) P.C. 1974-1248, May 30, 1974 and agreement dated July 8, 1974; (*o*) P.C. 1974-1385, June 13, 1974 and agreement dated July 8, 1974; (*p*) P.C. 1974-1675, July 23, 1974 and agreement dated September 5, 1974; (*q*) P.C. 1974-1676, July 23, 1974 and agreement dated September 5, 1974; (*r*) P.C. 1974-1881, August 14, 1974 and agreement dated August 26, 1974; and (*s*) P.C. 1974-2665, December 3, 1974 and agreement dated January 20, 1975.

Advances in the amount of $1,529,596 were made during the current year. In accordance with the terms of the agreement, advances of $1,540,149 were transferred to the loan account. Advances of $8,281 were transferred to the advances for Alberta. Accrued interest of $35,791 was

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $3,011 respecting adjustments to prior year expenditures. During the year there was a principal repayment of $12,150 credited to the loan account of which $170 was in respect of capitalized interest. Interest of $38,264 (of which $170 was capitalized interest) was credited to non-tax revenue—return on investments.

Alberta—

The projects in this province were authorized pursuant to (*a*) P.C. 1973-11/2667, September 11, 1973 and agreement dated September 14, 1973; (*b*) P.C. 1974-982, April 30, 1974 and agreement dated June 7, 1974; (*c*) P.C. 1974-1248, May 30, 1974 and agreement dated July 8, 1974; (*d*) P.C. 1974-2012, September 10, 1974 and agreement dated December 18, 1974; (*e*) P.C. 1974-2663, December 3, 1974; and (*f*) P.C. 1974-2664, December 3, 1974.

Advances in the amount of $481,483 were made during the year. Advances of $8,281, were transferred from the advances for Saskatchewan. In accordance with the terms of the agreement, advances of $472,894 were transferred to the loan account. Accrued interest of $11,225 was charged to the loan account with a corresponding credit to deferred credits—capitalized interest. The advance account was credited with $554 respecting adjustments to prior year expenditures.

E-58 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25% of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25% of that portion of the loan that has been advanced to the municipality as of September 30, 1966.

During the fiscal year repayments amounting to $11,305,109 reduced the balance as at March 31, 1975 to $223,567,797. Interest amounting to $13,479,057 was received and credited to non-tax revenue—return on investments.

A statement of expense and statement of loans approved and loans disbursed are shown as an appendix under Finance in Volume II of this report.

E-59 The Veterans' Land Act, c. 280, R.S., as amended by c. 19 Statutes of 1965 and c. V 4 Statutes of 1970 provides for the establishment of this account which was extended by Vote L115, Appropriation Act No. 7, 1967 and Vote L55, Appropriation Act No. 3, 1970. The outstanding balance may not exceed $605,000,000 at any time.

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the Act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house, Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property. Gross debits amounted to $68,458,295 and gross credits amounted to $53,629,539.

Details of transactions in the account during the current fiscal year are shown as an appendix under Veterans Affairs in Volume II of this report.

Less reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover $\frac{1}{10}$ of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund. Gross debits amounted to $3,707,746 and gross credits amounted to $4,440,000.

E-60 This account was established by Vote L17a, Appropriation Act No. 4, 1971, to provide loans of $10,000,000 during the 1971-72 and 1972-73 fiscal years to finance the construction of multi-purpose exhibition buildings. Vote L20, Appropriation Act No. 4, 1973 provided loan authority of $15,000,000 in 1973-74 and subsequent fiscal years. The authority was extended by the following parliamentary appropriation:

Vote L30 Loans in accordance with terms and conditions prescribed by the Governor in Council, to finance the construction of multi-purpose exhibition buildings $ 5,000,000

Advances during the year amounted to $17,456,551 and repayments were $61,506. An amount of $231,856 was received and credited to non-tax revenue—return on investments.

E-61 P.C. 1972-1596 dated July 27, 1972 approved loans be made to Telesat Canada not exceeding an aggregate sum of $30,000,000 for the purpose of the Satellite Telecommunications System, pursuant to Section 14 of the Telesat Canada Act. A loan of $14,500,000 was made in the 1972-73 fiscal year. In the 1974-75 fiscal year, there were no loans and repayments totalled $6,500,000.

E-62 This account records loans made to Telesat Canada under authority of Sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of $10,000,000 in 1970-71 and payment out of the Consolidated Revenue Fund in the fiscal year 1971-72 of a sum not exceeding $20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

E-63 *Coleman Collieries Limited*—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2010, October 20, 1966 and P.C. 1968-471, March 7, 1968, as amended by P.C. 1968-930, May 15, 1968. The amount of $250,000 in respect of principal on loan made under P.C. 1968-930 was received and credited hereto. Interest at the rate of 7½% per annum on loan No. 2 made under P.C. 1968-930 amounted to $143,801 was received and credited to non-tax revenue—return on investments.

The balance at March 31, 1975 was $1,727,000.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

E-64 No advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock the value of the stock and the debit is to the current liability account "Eldorado Mining and Refining Limited—Unpresented capital stock" under schedule J.

There were repayments of $307 during the year. The outstanding balance at March 31, 1975 was $5,775.

E-65 This account records loans to Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Hydro-Quebec Research Institute under the authority of the Vote L10, Appropriation Act No. 3, 1970, Vote L10a, Appropriation Act No. 4, 1970, Vote L10, Appropriation Act No. 3, 1971, Vote L10, Appropriation Act No. 3, 1972 and Vote L15, Appropriation Act No. 3, 1973.

Accrued interest totalling $3,117,717 was capitalized during the year under authority of Vote L10, Appropriation Act No. 3, 1973 and P.C. 1970-1196, July 3, 1970 and Vote L15, Appropriation Act No. 3, 1973 and P.C. 1970-1196, July 3, 1970, with a corresponding amount set up under the account "deferred credit—deferred interest". The principal repayments totalled $309,811 of which $47,408 was capitalized interest. Interest amounting to $1,564,270 was received and credited to non-tax revenue—return on investments. The outstanding balance at March 31, 1975 was $20,307,906.

E-66 This account was authorized by Vote L16a, Appropriation Act No. 3, 1974 and reads as follows:

Vote L16a Advances to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat for assistance in the financing of inventories..... $ 5,500,000

Advances made during the year amounted to $3,790,000.

E-67 This account records loans to commercial fishermen and fish plant workers under authority of Vote L6a, Appropriation Act No. 4, 1970 in accordance with agreements with the provinces for the purpose of income maintenance during the 1970-71 fishing season because of closure of the fishery due to mercury pollution.

The Provinces of Quebec, Ontario, Manitoba and Saskatchewan participated in, and administered the arrangement to provide cash relief to commercial fishermen for losses of income as a result of closure of a portion of the fishery under cost-sharing agreements.

Repayments were made in 1970-71 and 1971-72 to the provinces as follows: Quebec $217,663, Ontario (Lake St. Clair, Detroit and St. Clair River) $34,325, Ontario, $158,917, Manitoba $951,992 and Saskatchewan $9,465.

E-68 Vote 540, Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Environment Vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year.

Details of the account follow:

	Fishing vessel insurance plan
Receipts	$ 3,076,663
Expenditures	1,703,151
Net surplus	1,373,512

The net surpluses of $1,373,512 in 1974-75, $1,359,465 in 1973-74, $339,690 in 1972-73, $319,227 in 1971-72 and $351,665 in 1970-71 in respect of fishing vessel insurance plan are reported under the liability category "deposit and trust accounts".

E-69 This account records loans made under authority of Vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council, to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was $6,000,000.

No loans were made under the authority in 1971-72 and 1972-73. Repayments amounted to $84,260. Interest of $157,593 was received and credited to non-tax revenue—return on investments.

E-70 This account records loans under Vote L27b, Parliamentary Appropriation Act No. 2, 1973 to provide relief through emergency assistance to processors of bloaters (smoked herring) in the Province of New Brunswick to cover production and transportation costs for commercial shipments of fish found to be unfit for food due to the serious infestation with the insect "cheese skipper". The total amount of loans authorized was $200,000.

During 1974-75 there were no transactions in this account.

E-71 This account was established to record loans to ice affected fish plants in Newfoundland, Labrador and North Shore Quebec under the authority of the following parliamentary appropriation:

Vote L17d Advances for working capital assistance in accordance with terms and conditions approved by the Governor in Council, to Canadian producers of groundfish

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

products in Newfoundland and Quebec who were affected by severe ice conditions in May and June, 1974	**$ 1,500,000**

Advances made during the year amounted to $420,000.

E-72 The Canada Development Corporation was established under the authority of Bill C-219 Canada Development Corporation Act, for the purpose of assisting in the creation or development of businesses, resources, properties and industries in Canada. Under the Act, the Minister of Finance may subscribe for, purchase and hold shares of the company for the Government of Canada.

E-73 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, guaranteed by the Province of Quebec. There was a repayment of $2,556,000 during the year leaving a balance of $5,600,000 outstanding at the end of the fiscal year. Interest amounting to $377,560 was received and credited to non-tax revenue—return on investments.

E-74 The decrease of $23,773 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act. Interest of $1,238 was received and credited to non-tax revenue—return on investments.

E-75 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

A loan of $500,000 was made to the association under authority of Vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3 3/8% per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of $300,000 was made under authority of Vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4 1/4% per annum.

During the fiscal year 1964-65, an additional loan of $300,000 was made under the authority of Vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5 3/8% per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of Crown corporation borrowings.

Repayments were $20,801 during the current year. Interest of $37,850 was received and credited to non-tax revenue—return on investments.

E-76 This account relates to advances made under the authority of Vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operations of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year.

Advances during the current fiscal year amounted to $518,535.

E-77 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of $2,500,000 was given by Vote 505, Appropriation Act No. 5, 1958 and was decreased to $1,250,000 by Vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of $37,168 were received. Interest at the rate of 5% per annum in the amount of $43,876 was received and credited to non-tax revenue—return on investments.

E-78 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of $5,500,000 were authorized by Appropriation 528, Special Appropriation Act, 1958, Vote 504, Appropriation Act No. 5, 1958, Vote 605, Appropriation Act No. 5, 1959, Vote L30, Appropriation Act No. 6, 1965, Vote L30b, Appropriation Act No. 2, 1966 and Vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of $147,059 were received. Interest at the rates of 5 and 5½% per annum in the amount of $46,533 was received and credited to non-tax revenue—return on investments.

E-79 This account was established pursuant to an agreement authorized by P.C. 4066 dated October 7, 1947 for the advancement of moneys to Yukon Coal Company Limited not exceeding $300,000 to enable the company to develop and operate a colliery or collieries and to market coal to meet requirements of the Yukon Territory. The original authority was amended by P.C. 1969-1/1059, May 27, 1969 which authorized an agreement with Anvil Mining Corporation Limited who assumed the rights and obligations of the Yukon Coal Company Limited.

The advances bear interest at the rate of 3½% per annum and repayments are made on the basis of $2 per ton of coal produced or sold.

During the year repayments of $36,996 were received and interest of $463 was credited to non-tax revenue—return on investments.

E-80 This account was established by Vote L51b, Appropriation Act No. 1, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited and to provide loans to the company in current and subsequent fiscal years in an amount not exceeding $250,000.

Under provisions of Vote L51b, the Crown purchased 5 common shares and 400,000 7% non-cumulative redeemable preferred shares in the company representing a total of $401,000. There were 50,000 shares redeemed as at March 31, 1974 and during the current year a further 25,000 shares were redeemed at $1 per share. Pursuant to an agreement

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

with Canadian Arctic Producers Limited repayment of the principal of the $250,000 loan is to commence on July 31, 1976.

In the current year, interest of $17,500 was received and credited to non-tax revenue—return on investments.

E-81 This account was established by Vote 546, Appropriation Act No. 3, 1953 and subsequent amendments thereto, for the purpose of making loans to individual Eskimos or groups of Eskimos to promote commercial activities, gainful occupations and to purchase housing. The purposes of this account were extended by Vote L61b, Appropriation Act No. 2, 1973 to authorize the making of loans to a co-operative association, a credit union, a Caisse Populaire or other credit society incorporated under the laws of a Province where the majority of the members are Eskimos or to a Corporation incorporated under the laws of Canada or of a Province where the controlling interest is held by Eskimos.

Under parliamentary authority Vote L61b, Appropriation Act No. 2, 1973 the amount that may be outstanding at any time was increased from $800,000 to $1,800,000. This was further increased by the following authority:

Vote L76b To increase from $1,800,000 to $3,600,000 the amount that may be outstanding at any time against the Eskimo Loan Fund established by Indian Affairs and Northern Development Vote 546, Appropriation Act No. 3, 1953; additional amount required.... $ 1,800,000

The Eskimo Loan Fund is administered by the Territorial Advisory Board for Eskimos living within the jurisdiction of the Northwest Territories and the Federal Advisory Board for Eskimos living outside the jurisdiction of the Northwest Territories, subject to the terms and conditions approved by Treasury Board.

In the current year the account was debited with $1,363,969 and repayments amounted to $168,293 which included $1,020 deleted under Section 18(2) of the Financial Administration Act. Interest on loans, based on the approved rate of 5% per annum, totalling $7,721 was received and credited to non-tax revenue—return on investments.

A statement of operations of the Eskimo Loan Fund is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-82 Loans to the Government of the Northwest Territories, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1974 totalled $83,185,409. During the current year, additional loans of $36,662,000 were issued and repayments amounted to $4,198,688. Interest on loans of $6,062,220 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(*a*) *Capital expenditure—Education*—Loans still outstanding in respect to education amounted to $567,704 and no additional loans were made in the current year. Repayments of $78,680 were received and interest of $27,129 was received and credited to non-tax revenue—return on investments.

(*b*) *Second mortgage loans*—Outstanding loans in respect to second mortgages amounted to $205,635.

No loans were issued in the current year under the following parliamentary appropriation:

Vote L60 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for the making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act..... $ 100,000

Repayments in respect of second mortgage loans amounted to $7,093 and interest of $14,337 was received and credited to non-tax revenue—return on investments.

(*c*) *Low cost housing loans*—Loans for the construction of low cost houses or rental houses for non-Indians and non-Eskimos outstanding as of March 31, 1974 amounted to $3,893,246.

Repayments in respect to loans for low cost housing amounted to $178,844 and interest of $285,189 was credited to non-tax revenue—return on investments.

(*d*) *Capital expenditures*—Loans in this regard outstanding as of March 31, 1974 totalled $70,210,683, which included loans of $15,600,000 made pursuant to Vote L50, Appropriation Act No. 3, 1973. Additional loans of $32,331,000 were made in the current year in accordance with the following authority:

Vote L65 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for capital expenditures..... $ 32,331,000

During the fiscal year, repayments for capital expenditures in the amount of $3,592,510 were received and interest of $5,149,796 was received and credited to non-tax revenue—return on investments.

(*e*) *Development of townsite at Pine Point*—Loans in respect to the townsite at Pine Point outstanding as of March 31, 1974 amounted to $78,444, and no additional loans were made during the fiscal year. Repayments of $78,445 were received and interest of $5,034 was received and credited to non-tax revenue—return on investments.

(*f*) *Development of new sub-divisions at Hay River*—Loans outstanding as of March 31, 1974 in respect to Hay River totalled $1,123,235 and no further loans were made in the current year. Repayments of $55,111 were received and interest of $62,480 was received and credited to non-tax revenue—return on investments.

(*g*) *Establishment of the Capital at Yellowknife*—Loans to the Town of Yellowknife as of March 31, 1974 amounted to $1,996,097 and no additional loans were made in the current year. Repayments of $79,574 were received and interest of $137,202 was received and credited to non-tax revenue—return on investments.

(*h*) *Third party loans*—Loans to the Government of the Northwest Territories for relending to municipalities and school districts that were outstanding as of March 31, 1974 amounted to $5,110,365, which included loans of $2,555,000 made pursuant to Vote L60, Appropriation Act No. 3, 1973.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

In the current year, additional loans of $331,000 were made pursuant to Vote L55b, Appropriation Act No. 2, 1973 and $4,000,000 under the following authority:

Vote L70 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities and school districts for capital projects..... $ 4,000,000

Repayments of $128,432 were received during the current fiscal year and interest of $381,053 was received and credited to non-tax revenue—return on investments.

E-83 Loans to the Government of the Yukon Territory, including the City of Whitehorse, authorized by various parliamentary appropriations, that were still outstanding as of March 31, 1974 totalled $38,150,685. During the current year, additional loans of $13,424,495 were issued and repayments amounted to $1,883,328. Interest on loans of $2,732,997 was received and credited to non-tax revenue—return on investments.

Following is a classification of the various types of loans and related transactions thereto, together with relevant authorities for additional loans issued or authorized in the current year:

(*a*) *Second mortgage loans*—Loans outstanding in respect to second mortgages as of March 31, 1974 amounted to $251,014 which included loans of $50,000 made pursuant to Vote L45, Appropriation Act No. 3, 1973.

No loans were made in the current year under the following parliamentary authority:

Vote L50 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act..... $ 100,000

In the current year, repayments of $2,786 were received and interest of $18,209 was received and credited to non-tax revenue—return on investments.

(*b*) *Low cost housing loans*—Outstanding loans in respect to low cost housing amounted to $1,499,149 as of March 31, 1974 and no additional loans were issued in the current year. Repayments of $31,500 were received and interest of $115,043 was received and credited to non-tax revenue—return on investments.

(*c*) *Unforeseen capital expenditures, 1957-62*—Pursuant to Vote 671, Appropriation Act No. 2, 1962, a loan in the amount of $500,000 was made to the Government of the Yukon Territory for unforseen capital expenditures during the period April 1, 1957 to March 31, 1962. The outstanding amount as of March 31, 1974 was $259,312 and during the year a repayment of $27,156 was received. Interest of $12,966 was received and credited to non-tax revenue—return on investments.

(*d*) *Capital expenditures*—Loans in this regard, outstanding as of March 31, 1974 totalled $34,292,093, which included loans of $5,600,000 made pursuant to Vote L40, Appropriation Act No. 3, 1973. Further loans of $11,603,000 were made under the following parliamentary authority:

Vote L45 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for capital expenditures..... $ 11,603,000

During the fiscal year, repayments for capital expenditures totalled $1,713,152 and interest of $2,488,358 was received and credited to non-tax revenue—return on investments.

(*e*) *Third party—Capital project loans*—Loans outstanding as of March 31, 1974 totalled $654,521 and during the current year, additional loans of $161,495 were made pursuant to Vote L35, Appropriation Act No. 3, 1971 and $80,000 pursuant to Vote L40, Appropriation Act No. 2, 1972. Further loans of $1,580,000 were made under the following parliamentary authority:

Vote L55 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for capital projects and the making of loans to municipalities for capital projects..... $ 2,000,000

During the year, a repayment of $45,619 was received and interest of $47,770 was received and credited to non-tax revenue—return on investments.

(*f*) *City of Whitehorse*—Loans to the City of Whitehorse authorized by various parliamentary authorities in previous years that were still outstanding as of March 31, 1974 totalled $1,194,596. These loans were issued for the purpose of constructing a hospital and establishing and renovating a water and sewer system. No additional loans were issued in the current year, however, repayments of $63,115 were received and interest of $50,651 was received and credited to non-tax revenue—return on investments.

E-84 This account was established by the following authority for the purpose of providing an interest free loan to the Chippewa Band of Kettle Point to purchase Lots 60 and 61 in Lake Road West Concession in the Township of Bosanquet, County of Lambton:

Vote L29b Loan to the Chippewa Band of Kettle Point in accordance with terms and conditions approved by Treasury Board..... $ 66,000

During the year, an amount of $65,000 was issued pursuant to the above authority.

E-85 This account was established under the following parliamentary authorities:

(*a*) *Indian Association of Alberta*—Established under authority of Vote L19b, Appropriation Act No. 1, 1972 which granted the Indian Association of Alberta an interest-free loan to meet its 1971-72 operating deficit. The outstanding amount as of March 31, 1974 was $116,000.

There were no transactions during the current year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

(*b*) *Manitoba Indian Brotherhood*—Established under authority of Vote L21a, Appropriation Act No. 5, 1973 which granted the Manitoba Indian Brotherhood an interest free loan to meet its 1973-74 operating deficit. The outstanding amount as of March 31, 1974 was $66,367.

An additional loan of $110,000 was made during the current year authorized by the following parliamentary authority:

Vote L25 Loan to the Manitoba Indian Brotherhood in accordance with the terms and conditions approved by Treasury Board..... $ 110,000

During the current year, repayments amounted to $88,333.

E-86 This account was established under authority of Vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding Section 89 of the Indian Act, security on property situated on a reserve and power to realize on such security; and to which shall be charged;

(*a*) Loans authorized and payments to implement guarantees given under this authority; and which shall be credited.

(*b*) repayments of loans made pursuant to Section 70 of the Indian Act.

(*c*) repayments of loans made pursuant to this authority and

(*d*) amounts received by way of recovery of payments made to implement guarantees given under this authority,

the total amount that may be outstanding at any time is not to exceed $35,050,000 as authorized by Vote L15, Appropriation Act No. 3, 1973. This amount was increased in the current year by the following parliamentary authorities:

Vote L15 To increase from $35,050,000 to $40,000,000 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, Appropriation Act No. 1, 1970 for Indian economic development..... $ 4,950,000

Vote L15a To increase from $40,000,000 to $49,287,500 the amount that may be outstanding at any time under the Indian Economic Development Account established by Loans, Investments and Advances Vote L53b, Appropriation Act No. 1, 1970 and to charge the said Account with expenditures in the amount of $13,000,000, payment of which was authorized for the purposes of the said Account under Special Governor General's Warrants issued pursuant to P.C. 1974-1697, 1943 and 1973; additional amount required..... $ 9,287,500

The purpose of this account was extended and the amount was further increased by the following parliamentary authority:

Vote L15b To extend the purpose of Loans, Investments and Advances Vote L53b, Appropriation Act No. 1, 1970 to provide that payments to implement guarantees authorized and given pursuant to that Vote shall not be charged to the Indian Economic Development Account and that recovery of such payments shall not be credited to that Account and to increase from $49,287,500 to $60,000,000 the amount that may be outstanding at any time under the Indian Economic Development Account; additional amount required..... $ 10,712,500

The Governor in Council has issued regulations in respect to the Indian Economic Development Account which are contained in P.C. 1972-1498, July 4, 1972.

In the current year, the account was debited with $18,444,624 and credits amounted to $2,528,260.

Vote 5b, Appropriation Act No. 4, 1974 authorizes that the maximum aggregate that may be paid in respect of guarantees authorized and given under Vote L53b in the current and subsequent years will be $30,000,000. Guarantees outstanding at March 31, 1975 amounted to $17,978,049 and claims paid thereto in the current year amounted to $41,810 principal and $1,747 interest.

Loans deleted pursuant to Section 18 of the Financial Administration Act totalling $168,382 which included $156,284 principal and $12,098 interest were also charged to Vote 5.

A statement of the operations of the account is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

E-87 This account was established under authority of Vote L51a, Appropriation Act No. 9, 1966 and extended by Vote L40, Appropriation Act No. 3, 1969 and Vote L15, Appropriation Act No. 3, 1970 to authorize in the current and subsequent fiscal years loans to provide financial assistance to Indians and Eskimos for the construction and acquisition costs of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Vote L16a, Appropriation Act No. 4, 1971 extended the purposes of the account to authorize loans and advances to Indians and Eskimos for repairs or improvements to houses at the time of purchase in areas other than Indian reserves.

The total amount that may be outstanding at any time was not to exceed $9,000,000 as authorized by Vote L20, Appropriation Act No. 3, 1973. This amount was increased in the current year by the following parliamentary authority:

Vote L20 To increase from $9,000,000 to $10,000,000 the amount that may be outstanding at any time against the Indian Housing Assistance Account established by Loans, Investments and Advances Vote L51a, Appropriation Act No. 9, 1966 for financial assistance to Indians and Eskimos for the construction of houses on other than Indian reserves..... $ 1,500,000

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

During the fiscal year gross debits amounted to $2,591,990 and gross credits totalled $1,189,089 which included $734,338 loan instalments forgiven by the Minister under authority of Vote L51a, and $451,086 by repayments in cash, (including net returns of $17,170 first mortgage default repayments) and 3,664 loan debt deletions. Governing regulations are contained in P.C. 1967-755, April 20, 1967.

E-88 This account was established to record loans made under authority of Vote L22b and Vote L23b, Appropriation Act No. 1, 1974 to provide loans to the Indians and Inuits of Quebec to meet legal and other related costs in their court action concerning the James Bay Hydro Project. During the fiscal year 1973-74, the following loans were made: (amends reporting in 1973-74 Public Accounts Report)

(a) Indians of Quebec Association $250,000.

(b) Northern Quebec Inuit Association $50,000.

In the current year, loans were made to the Indians of Quebec Association $460,000, Northern Quebec Inuit Association $476,000 and the Grand Council of Crees $1,011,526 under the following parliamentary authorities:

Vote L24b Loans to Indian and Inuit associations in accordance with terms and conditions approved by Treasury Board for the purpose of defraying the legal and other costs relating to settlement of the claims arising from the James Bay Development Project..... $ 1,097,600

Vote L24d Loans to Indian and Inuit associations in accordance with terms and conditions approved by Treasury Board for the purpose of defraying the legal and other costs relating to settlement of the claims arising from the James Bay Development Project..... $ 850,000

There were no repayments during the fiscal year.

E-89 This account was established under the following parliamentary authority for the purpose of providing a loan to the Northern Flood Committee of Manitoba to meet the cost of negotiations with regard to Manitoba Hydro's plan to divert the Churchill River and regulate Lake Winnipeg:

Vote L16d Loan to the Northern Flood Committee of Manitoba in accordance with terms and conditions approved by Treasury Board..... $ 168,200

During the current year a loan of $168,200 was made.

E-90 This account was established to record the government's equity in Panarctic Oils Limited and the payments to purchase sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity of 45% in the Company.

Payments as of March 31, 1973 amounted to $45,506,250 which consisted of $9,022,500 under Appropriation Vote 30 during the fiscal years 1967 to 1970, $13,533,750 authorized by Vote L52b, Appropriation Act No. 1, 1970, $5,700,000 authorized by Vote L56a, Appropriation Act No. 4, 1971, $6,000,000 authorized by Vote L60, Appropriation Act No. 3, 1972 and $11,250,000 authorized by Vote L65, Appropriation Act No. 3, 1973.

During the current year, additional payments of $12,825,062 were made under the following parliamentary authorities:

Vote L75 Payments in the current and subsequent fiscal years for the purchase of sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity in the said company at 45 percent in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Limited..... $ 11,250,000

Vote L75b Payments in the current and subsequent fiscal years for the purchase of sufficient shares of capital stock of Panarctic Oils Limited to maintain Canada's equity in the said company at 45 percent in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Limited..... $ 1,575,063

E-91 This account was established to record loans made under authority of Vote L82a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed $5,000,000.

Debits to the account in the current year totalled $818,700 and credits totalled $240,206. Interest in the amount of $101,184 was received and credited to non-tax revenue—return on investments.

E-92 This account was established to record loans made under authority of Vote L81a, Appropriation Act No. 4, 1969, for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed $5,000,000.

Debits to the account in the current year totalled $514,600 and credits totalled $182,719. Interest in the amount of $86,946 was received and credited to non-tax revenue—return on investments.

E-93 This account was established under the authority of Vote L35, Appropriation Act No. 3, 1972 which provides for the making of loans in the current and subsequent fiscal years and in accordance with the terms and conditions approved by the Governor in Council, to assist Canadian companies to undertake projects designed to expand the market for Canadian grains and oilseeds. There were no transactions in the current year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

E-94 This account was established under the authority of Vote L16b, Appropriation Act No. 2, 1973 which provides for loans to Canadair Limited, in the current and subsequent fiscal years and in accordance with the terms and conditions approved by Treasury Board, for the financing of water bomber aircraft, and the following parliamentary appropriation:

Vote L27d Loans to Canadair Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for financing of water bomber aircraft..... $ 26,000,000

During the year, loans amounting to $2,578,651 were made and repayments of $2,590,740 were received.

E-95 This account was established to record loans made under the authority of Vote L27c, Appropriation Act No. 5, 1965, extended by Vote L35, Appropriation Act No. 6, 1966, Vote L35a, Appropriation Act No. 9, 1966, Vote L60, Appropriation Act No. 7, 1967, Vote L105, Appropriation Act No. 3, 1969, Vote L15, Appropriation Act No. 3, 1970, Vote L20 and Vote L20a, Appropriation Act No. 3 and 4, 1971 for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery and for working capital.

During the year, loans amounting to $202,277 were made and repayments of $5,481,665 were received. Interest amounting to $1,825,053 was received and credited to non-tax revenue—return on investments.

E-96 This account was established under the authority of Vote L65, Appropriation Act No. 7, 1967 and the authority was extended by Vote L75, Appropriation Act No. 4, 1968, Vote L95, Appropriation Act No. 3, 1969, Vote L10, Appropriation Act No. 3, 1970, Vote L15, Appropriation Act No. 3, 1971, Vote L15b, Appropriation Act No. 4, 1973, Vote L15, Appropriation Act No. 3, 1974, and the following parliamentary authority:

Vote L15 Advances to assist Canadian defence industry with plant modernization in amounts not to exceed one-half of the cost of the acquisition of new equipment to defence industry, such advances to be recovered on sale of the equipment to defence industry..... $ 8,000,000

During the year, advances amounting to $6,881,843 were made and repayments of $5,322,362 were receied and an amount of $55,831 was written off.

E-97 This account was established under the authority of Vote L80, Appropriation Act No. 4, 1968 and the authority was extended by Vote L100, Appropriation Act No. 3, 1969, Vote L11a, Appropriation Act No. 4, 1970, Vote L11b, Appropriation Act No. 4, 1970, Vote L17a, Appropriation Act No. 4, 1971, Vote L17b, Appropriation Act No. 2, 1973 and Vote L16b, Appropriation Act No. 1, 1974, which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 15 of the Department of Industry Act: (*a*) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; (*b*) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment; (*c*) requires such loan in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury and (*d*) is unable to obtain sufficient financing on reasonable terms from other sources for such purposes. Also to include in the category of persons eligible for loans thereunder a manufacturer or other person in Canada:

(*a*) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, of a loan therein described for an amount not exceeding $200,000, and

(*b*) who, in the opinion of the Board, requires such loan to prevent a serious delay in implementing the restructuring program approved by the Board.

During the year, loans amounting to $5,041,244 were made and repayments of $520,000 were received. Interest amounting to $472,458 was received and credited to non-tax revenue—return on investments.

E-98 This account was established to record loans made under Vote L16a, Appropriation Act No. 4, 1971 in respect of persons to whom a loan had been made under Industry, Trade and Commerce Vote L20, Appropriation Act No. 3, 1971, for the purpose of protecting the Crown's interest in the assets securing such loan and to guarantee, in the current and subsequent fiscal years, loans made by private lenders, approved by the Board to the said persons described above for the aforementioned purposes.

During the year, loans amounting to $91,025 were made, and repayments of $28,000 were received. Interest amounting to $106,562 was received and credited to non-revenue—return on investments.

E-99 This account was established under the authority of Vote L18b, Appropriation Act No. 2, 1973 to provide loans to Radio Engineering Products Limited in the 1972-73 and 1973-74 fiscal years subject to terms and conditions approved by the Treasury Board.

There were no transactions during the year.

E-100 This account was established to record loans made under Vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program, in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

During the year, loans amounting to $350,000 were made and repayments of $136,530 were received. Interest amounting to $66,430 was received and credited to non-tax revenue—return on investments.

E-101 This account was set up under the authority of Vote L21a, Appropriation Act No. 5, 1973 and the following parliamentary appropriation:

Vote L25 Loans under the Footwear and Tanning Industries Adjustment Program, to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations in order to meet international competition..... $ 5,500,000

During the year, loans amounting to $653,041 were made.

E-102 This account was established under the authority of Vote L17b, Appropriation Act No. 1, 1974, to authorize in accordance with terms and conditions prescribed by the Governor in Council payments for the purchase by the General Adjustment Assistance Board, on behalf of Her Majesty in right of Canada, of capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of insurance on a loan made to the company pursuant to Industry Vote 30c, Appropriation Act No. 1, 1968, where, in the opinion of the Board,

(*a*) the value of the capital stock of the company has inincreased as a result of the assistance provided under the General Adjustment Assistance Program, and

(*b*) the stock option should be exercised in order to permit Her Majesty to benefit from the increased value of the capital stock of the company, and

to authorize the sale or other disposition of any capital stock so acquired in accordance with the terms and conditions prescribed by the Governor in Council.

There were no transactions during the year.

E-103 This account was established under the authority of Vote L20, Appropriation Act No. 4, 1973 and the following parliamentary appropriation:

Vote L20 Payments in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council, for the purchase of shares of capital stock of The de Havilland Aircraft of Canada Limited..... $ 28,800,000

During the year, payments amounting to $23,439,106 were made.

E-104 This account was set up under the following parliamentary appropriation:

Vote L26d Loan, without interest, to Canadair Limited in accordance with terms and conditions approved by the Governor in Council, in connection with the entry by Her Majesty into an option agreement to acquire the equity and notes of Canadair Limited..... $ 3,350,000

During the year, payments amounting to $3,350,000 were made.

E-105 Section 65 of the Immigration Act, Revised Statutes of Canada 1970, Chap. 1-2, authorized the operation of this account with a maximum debit balance of $20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to Section 65 of the Act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of $500,000 to the operating fund of the intergovernmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of 6% per annum is charged on loans approved on or after October 1, 1967.

During the year, payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling $583,928 were made from the account and charged as loans to immigrants.

Repayments of $590,670 and interest amounting to $45,236 were received during the year. The interest was received and credited to non-tax revenue—return on investments.

Included is an approval for write-off in the amount of $264,975 representing 1,050 accounts. This amount includes $5,313 of interest written off during 1974-75.

Not included in the closing balance is an amount o $149,358 covering interest receivable to March 31, 1975.

A statement of the operations of the account is shown as an appendix under Manpower and Immigration in Volume II of this report.

E-106 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

Authority for loans in current and subsequent fiscal years in the amount of $35,000,000 was given by Vote 732, Appropriation Act No. 6, 1956, Vote 475, Appropriation Act No. 5, 1959, Vote 482, Appropriation Act No. 5, 1961, Vote 670, Appropriation Act No. 2, 1962 and Vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of $2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling $331,145 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to $1,010,765 was credited to non-tax revenue—return on investments.

E-107 This account was established to record loans to federal employees of the Department of National Health and Welfare on education leave to assist in defraying the expenses of advanced training courses being undertaken.

During the year, repayments were $310; no new loans were made.

E-108 This account was established under authority of Vote L28c, Appropriation Act No. 1, 1971 to authorize loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

The total amount that may be charged to the account at any time is $240,000. No loans were made during the current fiscal year. Repayments of $4,245 were received leaving an outstanding balance of $221,056.

Interest amounting to $16,520 was received and credited to non-tax revenue—return on investments.

E-109 This account was established under authority of Vote L29c, Appropriation Act No. 1, 1971 and extended by Votes L30, Appropriation Act No. 3, 1971, Vote L30, Appropriation Act No. 3, 1972, Vote L30b, Appropriation Act No. 2, 1973, Vote L30, Appropriation Act No. 4, 1973 and Vote L30a, Appropriation Act No. 5, 1973 to authorize loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland.

No loans were made during the current fiscal year. Loans to date total $20,000,000. No repayments have been received to date. The total authorized loan amounts to $28,200,520.

E-110 This account was established under authority of Vote L27a, Appropriation Act No. 4, 1970 to authorize loans to Eurocan Pulp and Paper Co Ltd in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia.

No loans were made during the current fiscal year. Repayments of loans, excluding interest, totalled $225,000 leaving a balance outstanding of $3,600,000. Interest amounting to $275,771 was received and credited to non-tax revenue—return on investments. The total authorized loan amounts to $4,500,000.

E-111 This account was established under authority of Vote L31b, Appropriation Act No. 1, 1972 to authorize loans to Sydney Steel Corporation in the 1971-72, 1972-73 and 1973-74 fiscal years in accordance with terms and conditions approved by the Governor in Council, for the construction of wharf facilities at Sydney, Nova Scotia.

The authority to make loans was extended by the following appropriation:

Vote L30 Loans to the Sydney Steel Corporation in accordance with terms and conditions approved by the Governor in Council on the recommendation of the Minister of Finance, for the construction of wharf facilities at Sydney, Nova Scotia..... $ 3,800,000

The total authorized loan amounts to $8,300,000*. Loans made during the fiscal year amounted to $1,983,034. Loans to date total $3,312,538. Under an agreement with Sydney Steel Corporation the total authorized loan is $6,000,000.

*This amount is made up of two estimates listings, one for $4,500,000 appearing in the 1971-72 Estimates, of which an amount of $3,170,496 lapsed, and the second for $3,800,000 as listed in the 1974-75 Estimates, of which an amount of $1,816,966 lapsed.

E-112 This account was established under authority of Vote L16b, Appropriation Act No. 2, 1973, to record payment for the purchase of shares of the capital stock of Terminal Warehouses Limited.

No payments were made during 1974-75.

E-113 This account records payments for the purchase of shares of the capital stock of Metropolitan Area Growth Investments Limited in accordance with an agreement entered into between Canada and Nova Scotia pursuant to Section 8 of the Department of Regional Economic Expansion Act, provided under authority of Vote L31a, Appropriation Act No. 1, 1973.

E-114 Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and Vote 483, Appropriation Act No. 6, 1960, which provided that loans to any one settler should not exceed $2,000 for building material for his irrigation lot dwelling, $750 for fencing material, and $1,000 for livestock. In addition, it provides loans for levelling and improving of irrigated land, with a limit of $2,500 in any one year and a maximum of $7,500 per farm unit. Loans are repayable over a ten to twenty-five year period, and bear interest at the rate of 5% per annum.

E-115 This account was established under authority of Vote L30, Appropriation Act No. 3, 1972 and Vote L25, Appropriation Act No. 4, 1973 to authorize loans in the current and subsequent fiscal years to the Newfoundland and Labrador Development Corporation, incorporated in accordance with an agreement authorized under P.C. 1972-10/1495, July 4, 1972 between Canada and Newfoundland, to provide financing and other services to small and medium sized businesses in Newfoundland and the following appropriation.

Vote L25 Loans, in the current and subsequent fiscal years, to a corporation, incorporated pursuant to an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland to provide financing and other services to small and medium sized businesses in Newfoundland, subject to the terms and conditions set out in the said agreement..... $ 1,500,000

Interest in the amount of $873,750 was received and credited to non-tax revenue—return on investments.

E-116 This account records the acquisition of shares by the Department in the following federal-provincial Corporations: Metropolitan Area Growth Investment Limited $1,000; Newfoundland and Labrador Development Corporation Limited $200; and New Brunswick Multiplex Corporation Limited $200.

E-117 This account was established to record loans to paroled persons to assist them in their rehabilitation.

Vote L10, Special Appropriation Act 1963 authorized an amount of $10,000 for this purpose. Total credits during the current year were nil.

E-118 This account was established by Vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed $10,000. The gross debits during the year amounted to $7,247 and gross credits were $12,240.

E-119 *Algoma Steel Corporation Limited*—This represents the balance due for property disposed of under a lease-purchase

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Continued*

option agreement dated December 31, 1963 authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977 and provides for annual instalments as follows: to December 31, 1963, $288,177; for the next thirteen years to December 31, 1976, $92,427 and the final payment on April 30, 1977, $30,809.

During the year, a payment of $92,428 and interest of $9,243 were received. The interest was received and credited to non-tax revenue—return on investments.

E-120 *Crown Assets Disposal Corporation*—The closing balance of $13,239,560 represents the government equity in the agency account in accordance with the balance sheet of the corporation as at March 31, 1975 as certified by the Auditor General. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits".

E-121 P.C. 3924, July 31, 1951 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the corporation was required to reimburse $\frac{1}{3}$ of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{8}\%$ per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of $2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded $6,000,000 and the share to be reimbursed by the City is $2,000,000 with interest at $3\frac{1}{8}\%$ per annum.

During the year a repayment of $59,624 was applied against the loan and interest amounting to $44,091 was received and credited to non-tax revenue—return on investments.

E-122 P.C. 4250, August 24, 1949 authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse $\frac{1}{3}$ of the cost of construction of the tunnel, with interest at the rate of $3\frac{1}{8}\%$ per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of $1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at $4,132,353 and the share to be reimbursed by the city was $1,377,451 plus $21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of $3\frac{1}{8}\%$ per annum.

During the year, a repayment of $53,315 was applied against the loan and interest amounting to $19,210 was received and credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

E-123 This account relates to advances made to the Fraser River Harbour Commission to assist in the construction and development of the harbour.

Repayments were $143,358 during 1974-75. Interest of $92,144 was received and credited to non-tax revenue—return on investments.

E-124 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957, c. 16, 1957-58, of amounts not exceeding $4,000,000; such amounts to be secured by debentures of the Corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at $4\frac{1}{4}\%$ per annum, payable semi-annually on the first day of January and the first day of July in each year.

During the year payments of $129,783 were received and interest amounting to $144,814 was received and credited to non-tax revenue—return on investments.

E-125 Pursuant to P.C. 1969-1301, June 25, 1969 and Vote L150, Appropriation Act No. 3, 1969, a loan of $1,200,000 bearing interest at the rate of $7\frac{7}{16}\%$ per annum and repayable in twenty equal semi-annual instalments was made to the Lakehead Harbour Commission for expansion of the Keefer Terminal, P.C. 1972-1911, August 29, 1972 authorized acceptance of prepayments of principal without penalty. During the period December 31, 1969 to December 31, 1972 repayments totalled $444,600. P.C. 1975-148, January 23, 1975 authorized an amended schedule for the repayment of the balance of the loan and the accrued interest of $87,447 for the period January 1, 1973 to June 30, 1974. The balance, amounting to $842,847, is to be repaid in thirty equal semi-annual instalments, the first of which was due December 31, 1974.

During the current year, a repayment of $15,748 was received and interest amounting to $118,790 was received and credited to non-tax revenue—return on investments.

E-126 Pursuant to P.C. 1965-233, February 11, 1965 and Vote L39b of Appropriation Act No. 10, 1964 a loan of $300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate of $4\frac{1}{2}\%$ per annum repayable in nine equal semi-annual instalments of $36,974, commencing June 30, 1965. Pursuant to P.C. 1966-885, May 13, 1966 and Vote L75 of Appropriation Act No. 9, 1966, a further loan of $200,000 was made in 1966-67 bearing interest at the rate of $5\frac{1}{8}\%$ per annum on $183,333 and $5\frac{1}{4}\%$ per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969. Pursuant to P.C. 1970-27/915 and Vote L16c, Appropriation Act No. 1, 1971 a loan of $225,000 was made in 1970-71 bearing interest at the rate of $7\frac{7}{16}\%$.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE E—*Concluded*

A repayment of $21,242 was received in the current year and interest of $12,029 was received and credited to non-tax revenue—return on investments.

E-127 Under authority of P.C. 1970-2044, November 24, 1970 and Vote L15 of Appropriation Act No. 3, 1970, loans of $2,000,000 were made to the Port Alberni Harbour Commission bearing interest at the rates of $8\frac{1}{16}\%$ on $500,000 and $7\frac{3}{16}\%$ on $1,500,000. A repayment of $55,389 was received in the current year and interest of $138,097 was received and credited to non-tax revenue—return on investments.

E-128 Under authority P.C. 1966-1949, October 13, 1966 loans were made to the Toronto Harbour Commissioners amounting to $1,500,000 to be repaid, with interest at the rate of $5\frac{13}{16}\%$ per annum on $1,375,000 and $5\frac{1}{4}\%$ on $125,000 in eighteen equal semi-annual instalments, commencing December 31, 1967.

During the year a repayment of $190,675 was applied against the loan and interest amounting to $26,732 was received and credited to non-tax revenue—return on investments

E-129 This account was established under authority of the following parliamentary appropriation:

Vote L12b Loans to the Maritime Employers Association in accordance with terms and conditions approved by the Governor in Council to finance the early retirement of employees..... $ 6,000,000

During the current year loans amounting to $5,561,054 were made. Repayments totalled $570,834.

Interest of $415,641 was received and credited to non-tax revenue—return on investments

E-130 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was $27,065. An advance of $27,000 was made during 1959-60. A further advance was approved by the following parliamentary authority:

Vote L22b Advance in the amount of £20,000 to the Working Capital Fund of the Commonwealth War Graves Commission notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of October 1974, which is..... $ 46,000

The calculated advance amounted to $46,200 for the year 1974-75.

SCHEDULE F

Advances, Loans and Investments—External Loans to National Governments

F-1 These accounts relate to loans, as authorized by Section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of $15,265,000 represented annual repayments of $2,307,000 by the Government of Belgium, $8,368,000 by the Government of France and $4,590,000 by the Government of The Netherlands. Interest of $1,624,710 received on these loans was credited to non-tax revenue—return on investments.

F-2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is $82,000. Payment of $656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of $82,000 was received in 1973-74. Interest of $9,840 was received and credited to non-tax revenue—return on investments.

F-3 Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the Government of the United Kingdom which might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2% per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965 and 1968 was deferred. The decrease in the account was due to a repayment of principal $22,092,761 due on December 31, 1974. Interest in the amount of $15,617,494 was received and credited to non-tax revenue—return on investments.

F-4 This account was set up to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see schedule 0). The amount is made up of interest due on December 31, 1956, $22,241,802, December 31, 1957, $21,932,432, December 31, 1964, $19,586,496. December 31, 1965, $19,224,021 and December 31, 1968, $18,092,516. Interest at the rate of 2% per annum in the amount of $2,021,545 was received and credited to non-tax revenue—return on investments.

F-5 This account was set up to record the deferred principal on the loan in the preceding note F-4. The amount is made up of principal due on December 31, 1957, $15,777,822, December 31, 1964, $18,123,759, December 31, 1965, $18,486,234 and December 31, 1968, $19,617,740. Interest received in the amount of $1,440,111 was credited to non-tax revenue—return on investments.

F-6 Transactions in respect of these accounts are under the authority of various orders in council and Treasury Board minutes which limit the outstanding balances. There were no transactions in the account during 1974-75.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE F—*Continued*

F-7 The Halibut and Salmon Treaties between the United States and Canada provide that each country pay ½ of the joint expenses incurred by the International Pacific Halibut Commission and International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amount recoverable from the United States. These arrangements were discontinued during the year and Commissions will now fund and bill the Department for expenditures incurred.

Details of the account follow:

	Total receipts	Total disbursements	Net increase or decrease (−)
	$	$	$
Pacific Salmon Treaty	141,113	141,113	
Pacific Halibut Treaty			

F-8 Vote L14a, Appropriation Act No. 10, 1964; Vote L25, Appropriation Act No. 2, 1966; Vote L25, Appropriation Act No. 9, 1966; Vote L30, Appropriation Act No. 7, 1967; Vote L25, Appropriation Act No. 4, 1968; Vote L25, Appropriation Act No. 3, 1969; Vote L25, Appropriation Act No. 3, 1970, Vote L26b, Appropriation Act No. 1, 1972, Vote L35, Appropriation Act No. 1, 1973 and Vote L30, Appropriation Act No. 4, 1973 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L35 International Development Assistance—Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical, educational and social development assistance as may be agreed upon by Canada and the developing countries or recognieed international development institutions..... $217,289,000

Loans were made to the various governments and international development institutions as follows:

	Balance as at March 31, 1975	Balance as at March 31, 1974	Net increase or (decrease −)
	$	$	$
Afghanistan	1,272,152	1,272,152	
African Development Bank	11,076,111	5,601,111	5,475,000
Algeria	5,150,516	972,353	4,178,163
Andean Development Corp.	5,000,000	5,000,000	
Argentina	756,000	756,000	
Asian Development Bank	9,843,698	2,203,035	7,640,663
Bangladesh	12,460,453	11,782,240	678,213
Barbados	4,527,660	4,028,482	499,178
Belize	1,000,000		1,000,000
Bolivia	1,527,217	560,905	966,312
Botswana	34,032,123	27,641,706	6,390,417
Brazil	8,775,625	8,007,845	767,780
Cameroun	2,000,000		2,000,000
Caribbean Agricultural Development Fund	4,700,000	1,250,000	3,450,000
Caribbean Development Bank	8,373,959	5,699,167	2,674,792
Central American Bank for Economic Integration	125,805	125,805	
Commonwealth Caribbean Regional	500,000		500,000
Chile	8,346,969	8,059,852	287,117
Colombia	16,955,992	16,583,800	372,192
Congo Brazzaville	2,118,788	206,196	1,912,592
Dahomey	6,600,651	4,107,269	2,493,382
Dominica	182,820	47,206	135,614
Dominican Republic	3,870,006	158,000	3,712,006
East African Community[1]	25,179,163	14,505,982	10,673,181
Ecuador	7,344,682	4,153,096	3,191,586
El Salvador	4,264,150	3,373,839	890,311
Ghana	15,614,859	10,634,978	4,979,881
Guyana	11,513,479	8,299,383	3,214,096
India	371,383,990	316,513,021	54,870,969
Indonesia	40,719,151	23,956,120	16,763,031
Inter-American Development Bank	72,427,163	48,455,118	23,972,045
Ivory Coast	7,290,593	6,309,308	981,285
Jamaica	15,841,722	14,083,949	1,757,773
Kenya	5,008,657	2,807,637	2,201,020
Korea	977,519	999,242	−21,723
Malawi	10,153,272	1,468,043	8,685,229
Malaysia	5,655,072	5,077,680	577,392
Mexico	112,240	112,240	
Morocco	4,467,580	4,141,722	325,858
Nepal	2,495,398	2,495,598	−200
Nicaragua	1,072,545	102,762	969,783
Niger	25,675,321	17,062,551	8,612,770
Nigeria	36,460,579	33,412,096	3,048,483
Pakistan	143,429,602	112,066,812	31,362,790
Paraguay	799,854	799,854	
Peru	151,008	171,008	−20,000
St Lucia	312,265	308,738	3,527
St Vincent	245,760		245,760
Senegal	1,252,026	965,004	287,022
Sri Lanka	26,580,528	19,022,762	7,557,766
Tanzania	45,972,562	21,899,787	24,072,775
Thailand	994,989	994,597	392
Togo	3,818,714	3,803,841	14,873
Trinidad and Tobago	7,983,893	7,616,959	366,934
Tunisia	26,032,280	18,624,678	7,407,602
Turkey	9,850,000	5,000,000	4,850,000
Uganda	1,683,001	1,680,846	2,155
Various Francophone[2]	2,875,478	2,696,298	179,180
Zaire	6,951,649	3,056,617	3,895,032
Zambia	4,907,680	2,300,332	2,607,348
	1,096,694,969	823,035,622	273,659,347

[1] Joint Project involving: Kenya, Tanzania and Uganda.
[2] Joint Project involving: Mali and Senegal.

F-9 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

During the year, gross debits to this account amounted to $4,160 and gross credits were $4,395.

F-10 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of $25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at $27,027,000 as of June 1966.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE F—*Continued*

A further purchase of 750 paid-in shares and 3,000 callable shares of stock for the amount of $37,500,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, $7,500,000 U.S. notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is $7,575,000 in installments in the current and subsequent fiscal years to be paid in cash or in non-interest-bearing, non-negotiable demand notes was authorized under Vote L45b, Appropriation Act No. 2, 1973.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

As at March 31, 1975, Canada's instalment payments amounted to $20,614,154 U.S. = $20,524,195 Can. for 1,750 paid-in shares. During the year ended March 31, 1975, Canada made its second instalment relating to Vote L45b in the amount of $1,206,350 U.S. = $1,205,023 Can. in cash and $1,809,525 U.S. = $1,807,534 Can. in non-interest-bearing, non-negotiable demand notes for 250 paid-in shares. An amount of $32,209 Can. in cash and $48,314 Can. in notes was credited to the account representing an overpayment of the current year instalment.

An amount of $309,199 U.S. = $300,603 Can. in cash and $187,759 U.S. = $182,540 Can. in notes was credited to the account representing a maintenance of value adjustment.

Instalment payments relating to Vote L23b were made 50% in convertible currency and 50% in non-negotiable non-interest-bearing notes payable on demand. The ratio for Vote 45b however, is now 40% in convertible currency and 60% in non-negotiable non-interest-bearing notes. The notes are carried as a liability of the Government of Canada under the heading "current liabilities", whereas payment of the amount subscribed to the callable capital stock of the bank is subject to call only as and when required by the bank to meet its obligations.

F-11 Vote L36a, Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of $10,000,000 U.S., ($10,760,000 Can.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

Vote L36b Extended the purposes of Loans, Investments and Advances Vote L36a, Appropriation Act No. 4, 1969, to authorize the purchase in the current and subsequent fiscal years of an additional 3,477 callable shares of stock of the Caribbean Development Bank, being Canada's additional subscription as a member thereof, for the amount of $17,385,000 in terms of United States dollars of the weight and fineness in effect September 1, 1969, including authority for the issue in the current and subsequent fiscal years to the Bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements of the Bank, of non-interest-bearing non-negotiable demand notes in such form as may be determined by the Minister of Finance, notwithstanding that the payment may exceed the equivalent in Canadian dollars, estimated as of October 1, 1974, which is ..... $ 20,653,590

During the year ended March 31, 1975, Canada paid its sixth instalment ($965,078 U.S. = $959,095 Can.) on Canada's subscription. To maintain a constant value of all the Bank's Canadian dollar holdings derived from Canada's subscription, the first, second, third, fourth and fifth all instalments must be calculated on the same rate of exchange. The first, second, third, fourth and fifth instalments were therefore revalued and the sixth subscription of $959,095 represents the balance due by Canada to the Caribbean Development Bank. Total subscriptions to date amount to $6,031,740 U.S. equivalent to $5,984,210 Canadian, of which $2,412,696 U.S. = $2,393,877 Can. is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current liabilities". These payments are equal to 50% of the amounts due in respect of paid-up shares, as required by the agreement establishing the bank. The callable shares are subject to call by the bank under certain circumstances.

F-12 Vote L40b Appropriation Act No. 2, 1973 authorized the purchase of 4,000 paid-in shares and 20,268 callable shares of stock of the Inter-American Development Bank, being Canada's subscription as a member thereof, for the amount of $242,680,000 U.S. of the weight and fineness in effect on July 1, 1944, including authority to pay, in respect of the paid-in shares, $40,000,000 U.S. in annual instalments over a period of three years commencing in the 1972-73 fiscal year, as required in accordance with the undertakings given by Canada to subscribe to shares of stock of the Bank, said instalments to be paid in cash or in non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars estimated as of October 1971, which is $40,400,000.

During the year ended March 31, 1975, Canada paid its third instalment ($19,432,355 U.S. = $18,666,720 Can.) on Canada's subscription making the total of $48,384,622 U.S. = $47,404,740 Can. for 4,000 paid-in shares. The first instalment was made in convertible currency while the second instalment by non-negotiable non-interest-bearing note. The third instalment however, was made in the amount of $9,396,228 Can. in convertible currency and $9,270,493 Can. by non-negotiable non-interest-bearing note. The notes are carried as a liability of the Government of Canada under the heading "current liabilities". The callable shares are subject to call by the bank under certain circumstances.

F-13 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. During the fiscal year ended March 31, 1973 Canada paid $14,980,000 U.S. (of weight and fineness of 1944) = $16,060,949 Can. under authority of Vote L37b, Appropriation Act No. 1, 1970. Canada has subscribed for 9,418 shares of the bank with a total subscription price of U.S. $941,000,000 of which 10% has been paid at a total cost of $101,084,197 Can. The remaining 90% is represented by a guarantee subject to call by

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE F—*Concluded*

the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.

F-14 This account records Canada's subscription to the International Development Association. Vote L5, Appropriation Act No. 3, 1971 authorized subscriptions in the fiscal years 1971-72, 1972-73 and 1973-74. Additional subscriptions of $75,818,181 were made in 1974-75 under authority of the following parliamentary appropriation:

Vote L5 To authorize the Minister of Finance to make contributions out of the Consolidated Revenue Fund to the International Development Association in the fiscal years 1974-75, 1975-76, 1976-77 and 1977-78 of an amount or amounts not exceeding in the whole the Canadian dollar equivalent of U.S. $274,500,000 at the official New York noon rate of exchange as of September 27, 1973 which is $276,037,200 Canadian, in addition to the amounts provided under Section 4 of the International Development Association Act and Appropriation Act No. 10, 1964, Appropriation Act No. 4, 1968, and Appropriation Act No. 3, 1971, including authority for the Minister of Finance, on behalf of the Government of Canada, to issue to the Association, in respect of such contributions pending cash requirements by the Association, non-interest-bearing and non-negotiable demand notes in such form as the Minister may determine... $276,037,200

The additional subscription brought the balance in the account to $405,778,027 at March 31, 1975. Of this amount $163,947,275 Canadian is in the form of non-interest-bearing notes payable on demand and are carried as a liability of the Government of Canada under the heading "current liabilities".

F-15 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of $3,522,375 under authority of Vote 731, Appropriation Act No. 6, 1956.

F-16 These items represent the Canadian government's equity in the working capital funds of the international organizations listed, some of which were originally financed from membership contributions pursuant to the financial regulations of the organizations concerned. The amounts shown reflect the Canadian dollar equivalent of the total amounts advanced in foreign currency as at the time of the last payment made to each organization. The working capital funds have been financed or increased by the following:

Vote 454, Appropriation Act No. 6, 1945; Vote 657, Appropriation Act No. 2, 1946; Votes 622, 623 and 624 Appropriation Act No. 2, 1947; Vote 702, Appropriation Act No. 4, 1948; Vote 775, Appropriation Act No. 7, 1949; Vote 788, Appropriation Act No. 5, 1955; Votes 778 and 871, Special Appropriation Act, 1958; Votes 803 and 804 Appropriation Act No. 3, 1959; Vote 604, Appropriation Act No. 5, 1959; Vote 709, Appropriation Act No. 3, 1960; Vote 481, Appropriation Act No. 5, 1961; Votes 761, 762 and 763, Appropriation Act No. 4, 1962; Vote L8, Special Appropriation Act 1963; Votes L10, L10a and L15, Appropriation Act No. 5, 1963; Vote L17e, Appropriation Act No. 2, 1964; Votes L22e, L96e and L97e, Appropriation Act No. 4, 1966; Vote L20, Appropriation Act No. 9, 1966; Vote L24g, Appropriation Act No. 2, 1967; Vote L14b, Appropriation Act No. 1, 1972; Vote L17b, Appropriation Act No. 2, 1973; Vote L12b, Appropriation Act No. 1, 1974.

Further advances were approved by Appropriation Act No. 1, 1975, as follows:

Vote L17d Advances, in accordance with terms and conditions, approved by the Governor in Council, to the Working Capital Fund of the United Nations Educational, Scientific, and Cultural Organization in an amount of $137,200 (U.S.) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January 1975, which is..... $ 136,898

Vote L18d Advances, in accordance with terms and conditions approved by the Governor in Council, to the Working Capital Fund of the International Civil Aviation Organization in an amount of $14,430 (U.S.) notwithstanding that payment may exceed the equivalent in Canadian dollars estimated as of January, 1975 which is..... $ 14,398

During the current fiscal year, Canada advanced $136,898 to the United Nations Educational, Scientific and Cultural Organization and $14,286 to the International Civil Aviation Organization.

This account also records repayments and the balance outstanding on United Nations bonds purchased by the Canadian government in September 1962 in the amount of $6,240,000 U.S. ($6,719,700 Cdn.) under authority of Vote 668, Appropriation Act No. 2, 1962. Total repayments to date amount to $2,985,333 Cdn. including $247,503 received in the current fiscal year. The bonds yield interest at the rate of 2% per annum and to date the amount of $1,265,804 Cdn. has been realized including $72,023 received in the current fiscal year and credited to non-tax revenue—return on investments.

SCHEDULE H

Inactive Loans and Investments

H-1 These loans are not currently revenue-producing or realizable.

H-2 The loan to Roumania will be settled in accordance with the terms of the "Agreement on the Settlement of outstanding financial matters between Canada and Roumania" which was signed on July 13, 1971 and ratified on December 14, 1971.

H-3 In this account is recorded the outstanding balance of advances made to the Province of Saskatchewan for the purchase of seed grain.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE J

Current Liabilities

J-1 Cheques issued and unpaid as at March 31, are recorded in this account. If they remain outstanding for 10 years, they are transferred to non-tax revenue.

J-2 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by Section 30 of the Financial Administration Act.

J-3 Non-interest-bearing notes include the portions of Canada's quotas in the capital of international agencies which are not covered by cash, gold or other securities.

J-4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.

J-5 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.

J-6 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.

J-7 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.

J-8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks. During the year, the account was credited with adjustments in respect of warrants issued in previous years $41 and was charged with warrants redeemed, $101.

J-9 This account represents the liability for money orders outstanding as at March 31, 1975.

J-10 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.

J-11 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein.

J-12 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.

J-13 The letter of credit—Outstanding cheques account records the amount of cheques issued during March against the government's letter of credit account in Bonn and for which reimbursement is not made until April.

J-14 Deductions from the salaries or wages of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

J-15 Imprest account cheques issued prior to the current year and unpaid as at March 31, in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In the current fiscal year, an amount of $3,785 was transferred to revenue.

J-16 This account records outstanding unemployment insurance warrants.

J-17 This account recognizes the government's liability to the provinces under the Oil Export Tax Act. The Act provides that 50% of the revenues collected under the Act is to be distributed to the provinces.

During the current fiscal year, $67,465,697 was paid to the provinces.

J-18 This account was established by the Olympic (1976) Act and records transactions in accordance with the Act. Charges to the account represent (1) all administrative, merchandising, distribution, promotion and other costs incurred by Canada in connection with the distribution and sale of Olympic Coins, as determined by the Postmaster General; (2) the net costs, as determined by the Minister of Finance, of any redemption of Olympic Coins; and (3) all amounts paid to the Olympic Corporation. Credits represent (1) proceeds less production costs derived by Canada from the issue and sale of Olympic Coins and (2) the amount of the net proceeds derived by Canada from the sale of Olympic stamps and postal related products. Debits during the fiscal year were $106,170,266 and credits were $107,096,383. A payment of $22,300,000, was made to the Olympic Corporation during the current year.

J-19 This account records the refundable tax on cash profits of businesses paid by all Corporations not exempt from tax under Section 62 of the Income Tax Act and by certain types of trusts on specified types of income.

SCHEDULE K

Deposit and Trust Accounts

K-1 In this account are recorded remittances covering matured interest on securities held as surety for licence fees and subsequent disbursements in respect of the licence fees concerned.

There were no transactions in the account during the current year.

K-2 Section 9(1) of the Canadian Dairy Commission Act provides that the Canadian Dairy Commission may (*a*) purchase any dairy product and package, process, store, ship, insure, import, export or sell or otherwise dispose of any dairy product purchased by it; (*b*) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (*c*) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

that product; (*d*) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.

Section 15 of the Act provides authority to establish in the Consolidated Revenue Fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (*a*) all moneys received by the Commission from its operations; (*b*) all licence fees, levies and charges paid to the Commission; (*c*) all loans made to the Commission by the Minister of Finance pursuant to Section 16; and (*d*) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (*a*) of subsection (1) of Section 9 outlined above. The total amount outstanding at any time shall not exceed $100,000,000. These loans are recorded as a contra item under loans to Crown corporations.

Statements of the operations of the Canadian Dairy Commission and transactions in this account are shown in Volume III of this report.

K-3 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureau. Amounts credited to the account during the year totalled $453,374. Payments charged to the account were $441,931.

K-4 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under Section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.

K-5 Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle and applications for the registration of feeds, fertilizers and pesticides are credited to this account pending assessment of actual costs on completion of the particular services required.

The deposits are either credited to the parliamentary vote concerned or are returned to the depositor on final accountability and at such time as the services are completed.

K-6 The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licenced purchasers of grain the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. The account was charged with awards totalling $268,517. Collection of levies was discontinued, effective August 1972.

A statement of details of payments from the Prairie Farm Emergency Fund is shown as an appendix under Agriculture in Volume II of this report.

K-7 Under the provisions of Section 5 (a) of the Bankruptcy Act the Superintendent, for the protection of the estate may require that funds of an estate be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with disbursements to appointed trustees.

During the current fiscal year, receipts were nil and disbursements $299.

K-8 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.

K-9 This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. This account is credited when securities are deposited by trustees and debited when securities are returned to trustees. In 1974-75 $73,000 was deposited and $23,000 withdrawn. (See also Schedule G—Guarantee deposits—Bankruptcy Act—Bonds).

K-10 This account represents the totals credited to the Receiver General in accordance with the provisions of Section 125 of the Bankruptcy Act, pending distribution.

During the current fiscal year, receipts totalled $254,197 and disbursements $71,000.

K-11 This account represents the liabilities for assets of bankrupt estates held by the Receiver General during proceedings under the Small Debtor Program.

During the current year receipts totalled $751,060 and disbursements $363,730.

K-12 This account represents sums of monies held by the department in trust to defray the cost of documents purchased on a regular basis. No interest is accrued on the account.

During the current fiscal year, $239,522 was deposited and $234,985 withdrawn and credited to departmental revenues.

K-13 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant Act, pending distribution.

During the current year receipts totalled $10,077 and disbursements $433.

K-14 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled $245,424 and cash disbursements totalled $241,499.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust". Securities deposited with the Department of Supply and Services during the year totalled $28,216,682 and securities released totalled $28,424,533.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

K-15 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Receipts during the year totalled $403,859. Disbursements totalled $403,065 included project expenditures refunds and monies credited to non-tax revenue. The outstanding balance at March 31, 1975 was $261,286. Outstanding balances are recorded as follows:

	March 31, 1975	March 31, 1974	Net increase or decrease (−)
	$	$	$
Aeromagnetic surveys		62,130	−62,130
Arctic Archipelago			
Athabaska Tar Sands research account		255	−255
Atomic Energy of Canada Limited (surveys and mapping)	53	18,000	−17,947
Borehole-Logging (INCO)			
Canadian carbonization research association	55,170	69,980	−14,810
Canadian standards reference	5,950	6,548	−598
Canadian zinc and lead research committee	13,129	5,989	7,140
Cominco Limited			
Consolidated account for explosives atmosphere research	2,407	495	1,912
Consolidated research account for mineral processing		4,333	−4,333
Department of Environment (remote sensing)	3,521	16,000	−12,479
Department of Environment			
The Ferrous Industry Energy research association account	26,622		26,622
Gold mines research and development fund	35,835		35,835
Iron ore evaluation technology	8,182	2,866	5,316
Kaiser Resources Limited	53,096		53,096
Mines atmosphere control	5,573	5,867	−294
Mining research in coal	2,015	2,295	−280
Department of National Defence—Calibration and testing	504	636	−132
Noranda Exploration Co. Ltd.			
Rock Mechanics research projects—Atlas Steel Company	2,182	6,355	−4,173
Cast magnesium mortar baseplate	1,939	3,606	−1,667
Chester Mines pilot plant run		681	−681
Consolidated coking coal research	2,537	556	1,981
Consolidated research associate account	19,359	37,163	−17,804
Falconbridge Nickel Mines Limited		427	−427
Fuels Refearch Centre—Consolidated research account	22,942	14,580	8,362
Joy Manufacturing Company		1,460	−1,460
Siderite Ore pilot plant test	270	270	
	261,286	260,492	794

K-16 In this account are recorded bonds deposited with the Department of Supply and Services to ensure compliance with the terms and conditions of a service contract.

K-17 This account records the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis.

During the year, $819,610 was received from the Commission and expenditures were $794,589.

K-18 In this account are recorded amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

K-19 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. The outstanding balance is recorded as follows: St. Lawrence Seaway Authority $5,009.

K-20 External Affairs Vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the Consolidated Revenue Fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

The account was opened during the 1966-67 fiscal year and the balance to the credit of the account at March 31, 1967 was $501,134. During the current fiscal year, revenue of $47,451 was credited to the account and payments of $23,244, mostly for fellowships paid to Canadians studying in Italy, was charged to the account, resulting in a net increase in the account of $24,207 during the year.

The balance in the account at the end of the current year was $554,086 consisting of securities at a cost of $461,390 included in the asset category "securities held in trust", and cash in a special deposit of $92,696 included in the asset category "cash".

K-21 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

K-22 This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies.

During the current year, credits amounted to $10,169 and disbursements amounted to $13,537.

K-23 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5% per annum and is charged to interest on public debt.

K-24 In 1975-58, the Governor in Council in accordance with Section 81(2) of the Financial Administration Act authorized Crown corporations to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of $77,521, $42,442 and $3,379,940 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, and Export Development Corporation respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the accumulated net earnings on the original capital investment in the corporation.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

K-25 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited, (*a*) such part of the money received by him from the Custodian of Enemy Property under paragraph (*a*) of Vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (*b*) of that vote and the earnings of property specified in paragraph (*b*) thereof, as the Governor in Council directs, and (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

The account was credited with $36,000 under the following parliamentary authority:

Vote 16d Special Program—Payment of $36,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; to authorize the deletion from the accounts of advances made to the Province of Saskatchewan in the amount of $73,691.12 to provide seed grain loans to farmers pursuant to Finance Vote 281, Appropriation Act No. 1, 1908; to authorize the transfer of $36,000 from Finance Vote 1, Appropriation Act, No. 3, 1974, for the purpose of this Vote, and to provide a further amount of..... $ 73,692

During the current fiscal year, the account was credited with receipts of $1,104,308 and interest amounting to $211,271 earned on money in the account, at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, as authorized by P.C. 1970-300, February 17, 1970 and which was charged to interest on public debt. Debits to the account were $1,315,579 covering payment of claims and fund expenses.

K-26 Section 53 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recoveries of losses referred to in Section 54 of the Act.

Section 54 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid and losses sustained by any person in the redemption of securities.

K-27 P.C. 144, January 18, 1936, as amended by P.C. 1955-1672, November 9, 1955 and P.C. 1970-300, February 17, 1970 authorized: (*a*) the setting up of this trust account; (*b*) the payment of the grant of $100,000 provided by Vote 383, Appropriation Act No. 6, 1935, and the crediting of this amount to the account; (*c*) the Department of Finance to accept further sums not exceeding $400,000 for credit to accept further sums not exceeding $400,000 for credit to the account; (*d*) the allowing of interest of 3% per annum, paid semi-annually on April 1 and October 1; and (*e*) withdrawals from the fund, in whole or in part, at the pleasure of the Trustees. The interest credits of $350 were charged to the account during the current fiscal year. Disbursements from this account totalled $4,164.

K-28 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year, the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends.

During 1974-75, collections totalled $3,420,164,713 and payments to provinces totalled $3,616,459,654 resulting in a debit balance of $15,797,425. This debit balance represents overpayments to the provinces and was reclassified as such in Loans to Provinces.

K-29 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (*a*) the balance of the government officers' guarantee fund; (*b*) amounts paid by departments and Crown corporations by way of premiums; (*c*) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (*d*) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reasons of defalcations or other fraudulent acts or omissions of public officers. The Act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in Section 13 of this report.

Regulations relating to the public officers' guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and Crown corporations to which the Act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

K-30 Moneys are held in this account pending final disposal.

K-31 P.C. 3718, August 6, 1952 authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the Consolidated Revenue Fund and an amount sufficient to pay outstanding claims to any such

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

property was to be credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to $14,639 and was charged to interest on public debt.

K-32 Vote 696, Appropriation Act No. 4, 1952 authorized the Minister of Finance to establish a special account in the Consolidated Revenue Fund to which shall be credited all money received by him from the Custodian of Enemy Property or other sources as prescribed in the vote and also authorized payment from the account (*a*) to eligible claimants for compensation in respect of World War 2; (*b*) of a supplementary award amounting to 50% of the original award (P.C. 1958-1467, October 23, 1958); and (*c*) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of World War 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to $77,639 and was charged to interest on public debt.

K-33 In this account are recorded advances made by the United Nations for audit services which are held in the account until required.

K-34 Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries under Civil Service insurance policies that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

K-35 In this account are recorded securities with the department as guarantees under the Arctic Water Pollution Prevention Act and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust".

Cash deposits totalled $499,318 and cash disbursements were $1,157,958. Securities deposited with the Department of Supply and Services totalled $86,381,068 and securities released totalled $89,392,934.

K-36 This account was established for the purpose of recording taxes levied under the provisions of Section 7 of National Parks Act, on the residents of the national parks in the Province of Alberta to cover the cost of health and welfare services similar to those enjoyed by other residents of Alberta.

In recent years, the provincial health scheme covered the cost of the major portion of these services for park residents and the tax was discontinued.

Tax assessments received from provincial health authorities are paid from the fund.

During the year, the account was debited with $8,155 closing the account.

K-37 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada.

During the year, fines amounted to $26,645 and expenditures totalled $17,541.

K-38 This account records cash security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the current year interest, at the rate of 2½%, in the amount of $11,925 was credited to this account and charged to interest on public debt. During the current year, deposits were $87,966 and refunds were $123,318. Securities in the amount of $46,700 are held by the Department of Supply and Services and are recorded under the asset category "securities held in trust".

K-39 This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of $5,288, authorized by P.C. 1973-2742, September 18, 1973, was credited to this account and charged to interest on public debt.

During the current year, deposits amounted to $7,685 and refunds were $7,465.

K-40 This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds. The total at March 31, 1975 was $828,277. (See contra account under the asset category "cash".)

K-41 The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report.

During the current year, interest at the rate of 8.32% per annum in the amount of $5,596,856 was credited to this account and charged to interest on public debt.

K-42 This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. (See contra account under the asset category "securities held in trust".)

K-43 Moneys received from the sale of Indian lands and easement compensation where the title has not been cleared nor the land survey completed are recorded in this account pending completion of proper documentation.

During the current year interest, as authorized by P.C. 1971-277, February 16, 1971, in the amount of $12,604 was credited to this account and charged to interest on public debt.

During the current year, receipts were $80,843 and disbursements were $86,160.

K-44 This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department.

During the current year, receipts were $154,480 and disbursements were $143,815.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

K-45 In accordance with the Indian Act and regulations thereto this account was established to record the estates of deceased or mentally incompetent Indians. During the current year interest, as authorized by P.C. 1973-2742, September 18, 1973, in the amount of $74,270 was credited to this account and charged to interest on public debt.

During the current year, receipts were $868,188 and disbursements totalled $616,675.

An amount of $33,750 included in the balance as at March 31, 1975 represents securities. (See contra account under asset category "securities held in trust".)

K-46 In this account are recorded moneys received for rentals and leases such as agricultural leases, easements, oil and gas leases and permits etc. pending proper documentation by the department.

During the year, interest totalling $82,872, authorized by P.C. 1971-287, February 16, 1971, was credited to the relevant Indian rental suspense accounts and charged to interest on public debt.

During the current year, receipts were $1,430,382 and disbursements were $780,903.

K-47 Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the current year interest, as authorized by P.C. 1973-2742, September 18, 1973, in the amount of $55,515 was credited to this account and charged to interest on public debt.

During the current year, receipts were $182,527 and disbursements were $69,231.

K-48 Indian special accounts represent a number of non-interest bearing sub-accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—In accordance with Estate Regulations, assets in an estate to which a missing heir might be entitled are held in this sub-account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This sub-account records moneys received from the sale of pelts trapped on the various reserves in the Abitibi District in Quebec to defer charges for talleymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—Records charges for the operation of the Abitibi sturgeon fish catching project.

During the current year, the Indian special accounts were debited with $22,944 and credits amounted to $23,685.

A statement of receipts and disbursements is shown as an appendix under Indian Affairs and Northern Development in Volume II of this report.

K-49 This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. Credits consisted of fees $15,693 and interest of $5,015 and debits represents a reimbursement of $72 received during the current year. There have been no claims for compensation in recent years.

K-50 This account was established to record funds provided by Eskimos and the department pursuant to T.B. 609912 dated June 6, 1963, which approved the Eskimo Small Boats Assistance Regulations to assist Eskimos towards acquisition of boats for the purpose of marine resource harvesting, transportation of tourists or for work under charter.

Applications for assistance are approved by the Eskimo Small Boats Assistance Advisory Board providing that a 20% down payment of the cost of acquisition of the boat is made by the Eskimo. A contribution of 40%, to a maximum of $8,000, is granted from departmental appropriations and the remaining 40% is established as a loan under the Eskimo Loan Fund.

During the current year the account was credited with $807.

K-51 In this account are recorded securities and cash deposited with the department by owners of vessels who have disposed of vessels with recapture of depreciation. If the vessel was constructed under a contract dated prior to 1966, the owner may, when such vessels are disposed of, deposit the amount otherwise payable under the Income Tax Act, with the department. These funds may be used for replacement under conditions satisfactory to the department. If not so used prior to 1974, the deposit is then paid to the Receiver General for Canada or may be returned to the depositor, in which latter case income tax is reassessed.

There were no transactions during the year.

Securities deposited with the Department of Supply and Services for safekeeping are recorded as a contra entry in the asset category "securities held in trust".

K-52 In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs and missions. The department will disburse the moneys on behalf of the depositors.

K-53 This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T. and Yellowknife, N.W.T. There were no transactions in the account during the current fiscal year.

K-54 Under the provisions of Section 57(1) of the Federal Court Act, all fees collected under the Act shall be credited to the Receiver General for Canada. In some instances, amounts are deposited with the Registrar to be used for payment of fees as services are rendered.

Credits to the account, during the year, were $15,091 and disbursements were $14,935.

K-55 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during the current fiscal year.

K-56 This account records moneys paid to the Federal Court of Canada, pursuant to an Order of the Court, Rules of the Court or Statutes, to be held in trust pending payment of such moneys in accordance with a Judgment of the Court.

During the current fiscal year, deposits of $1,095,032 and interest of $116,483 were credited to the account and payments of $464,603 were made from the account.

K-57 An appellant to the Tax Appeal Board is required to pay to the Receiver General a fee of $15 upon the serving of

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him but not otherwise.

Disbursements were $1,320.

K-58 Where an investigation by officials of the department in respect of a contract on government works results in an award of further wages the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages, in respect of contracts, withheld from final payment to contractors.

During the current fiscal year, receipts from contractors and various departments totalled $85,141 and disbursements to employees totalled $91,151.

K-59 This account was established to record amounts collected, pursuant to the Canada Labour Standards Code Regulations, from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General for Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned.

During the current fiscal year, amounts collected from employers totalled $330,796, payments to employees were $293,720.

K-60 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of acts, regulations, amendments and other printed matter as released.

K-61 This account represents amounts collected under the provisions of the Immigration Act and the Immigration Appeal Board Act and held pending final disposition either by refund to the original depositor or forfeiture to the Crown. Securities held in trust in connection with the account amounted to $95,000 and are recorded as a contra account under the asset category "securities held in trust".

During the current year, deposits totalling $1,329,951 were credited to the account. Withdrawals totalled $1,858,058 and consisted of refunds to depositors $1,620,373, departmental expenses recovered from deposits $123,736 and forfeitures to the Crown $113,949.

K-62 To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to the legal heirs under the administration of Judge Advocate General in his capacity as Director of Estates of this department.

During the current year, gross credits to this account were $1,042,965 and gross debits $1,113,849.

K-63 Section 54(2) of the National Defence Act, c. 184 R.S., as amended, directs that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants.

During the current fiscal year, gross credits to this account were $3,000,000 and gross debits were $2,971,896.

K-64 This account is maintained to record funds received from the Government of the United Kingdom to cover expenditures to be made on its behalf.

Gross credits to the account amounted to $3,465,930 and gross debits were $4,437,552.

K-65 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf.

During the current fiscal year, gross debits to this account were $80,249 and gross credits amounted to $79,829.

K-66 This account is maintained to record funds received from the Government of the Federal Republic of Germany to cover expenditures to be made on its behalf.

Gross credits to the account amounted to $6,861,722 and gross debits to $9,566,084.

K-67 This account is maintained to record advances by other foreign governments to cover pay and allowances and other expenses of military personnel training in Canada.

There were no transactions in the account during 1974-75.

K-68 Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises.

During the current fiscal year, gross credits to this account were $214 and gross debits were $69.

K-69 Credits to this account were made up of deductions from pay and allowances of Canadian Forces officers appointed to short service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with refunds of deferred pay to officers on termination of service, to their heirs in case of death before termination of service and transfers to Canadian Forces Superannuation Account in respect of officers granted permanent commissions.

During the current fiscal year, debits to this account were $628,583 of which refunds in excess of credits amounted to $212,764.

K-70 This account records transactions in respect of the Saclant Westlant Fleet Broadcast Project. Under the auspices of the NATO Common Infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is $1,800,000 of which Canada's contribution under the program will be approximately $114,000.

During the current fiscal year, gross credits to the account were $114,975 and gross debits were $243,577.

K-71 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually and are charged to interest on public debt. Interest amounted to $35,550 in 1974–75.

K-72 This account records advances received from the United States of America and the United Kingdom in connection with trials held at Suffield Experimental Station. The amount of advances represents the shares of these countries in the expenses of the trials. There were no transactions in the account during 1974-75 and the account was closed.

K-73 Vote 17a, Appropriation Act No. 9, 1966, established the Hospital Insurance Supplementary Fund being for payments in respect of hospital care services for persons who were unable to obtain or lost coverage under the Hospital Insurance and Diagnostic Services Act through no fault of their own. Vote L16b, Appropriation Act No. 2, 1973, repealed Vote 17a and established the Health Insurance Supplementary Account for payments in respect of persons who were unable to obtain or lost coverage under the Hospital Insurance and Diagnostic Services Act and or the Medical Care Act through no fault of their own. Contributions are made by all provinces to the account in proportion to their population and are matched by the federal government.

During the current fiscal year, no additional contributions were made to the account and payments from the account were $2,328.

K-74 This account records the funds received from the world health organization to be used for scientific projects. Receipts during the current year totalled $9,438 and disbursements were $3,139.

K-75 "A bequest of $75,000 made by an anonymous donor to establish a Fund for Research in the Fields of Dyskinesia and Torticollis".

Payments of interest are made to the fund semi-annually and are charged to interest on public debt. Interest amounted to $1,404 in 1974-75. Disbursements were nil.

K-76 Cash and securities are furnished to the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of $4,125,213 includes securities in the amount of $3,967,500 deposited with the Department of Supply and Services for safekeeping and which are recorded as a contra account in the asset category securities held in trust".

During 1974-75 gross credits of $276,775 to the account consisted of bonds $252,600 and cash $24,175 and gross debits of $446,810 from the accounts consisted of bonds $428,100 and cash $18,710.

K-77 In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1975, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations. (See contra account under the asset category "cash".)

K-78 Prior to September 6, 1958, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than $400. The decision of the Exchequer Court, now Federal Court, determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Subsequent to the above date, fees have been paid to the Exchequer Court, now Federal Court.

During the year gross debits were $400.

K-79 This account provides for collection and payment to agreeing provinces of taxes imposed by them on gifts in accordance with tax collection agreements entered into under sub-section 1 of Section 9 of the Federal-Provincial Fiscal Arrangements Act.

During the current year, gross debits were $2,325,227 and gross credits were $2,331,850.

K-80 This account provides for collection and payment to agreeing provinces of succession duties imposed by them on estates in accordance with tax collection agreements entered into under sub-section 1 of Section 9 of the Federal-Provincial Fiscal Arrangements Act.

During the current year, gross debits were $15,258,244 and gross credits were $15,318,562.

K-81 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which funds are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. The bonds are recorded in a contra account under "securities held in trust".

K-82 This account represents the liability of the Post Office guarantee fund for the cash portion of the fund on deposit.

K-83 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.

K-84 This account records depositor's unclaimed balances in the Post Office Savings Bank at March 31, 1975.

K-85 This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act.

During the current fiscal year, deposits to the account were $200 and refunds to candidates were $200.

K-86 Under the terms of the Dry Dock Subsidies Act, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3% per annum is also credited and charged to interest on public debt. Gross credits for the year amounted to $14,733, including $6,683 for interest. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

K-87 Under authority of P.C. 2965 October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and Other Engineering Program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Collections for use of the bridge in the current fiscal year totalled $418,728 made up of payments by the British Columbia Hydro and Power Authority $33,874; Canadian National Railways $332,535 and Burlington Northern Railway Company $52,319.

Total disbursements were $370,883 of which $174,560 was paid for salaries and $196,323 for ordinary maintenance and repairs and credited to the Department of Public Works Vote 35.

K-88 Provincial sales tax withheld from various source are deposited to this account pending disposal.

K-89 To record the receipt of monies in advance from Federal Government Departments and others for their share of certain shared cost projects.

K-90 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects.

K-91 The National Library special operating account was provided for by Section 12 of the National Library Act, which also directed that (*a*) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (*b*) any amounts required for the purposes of the Act may be paid out of the account or out of any money appropriated by Parliament for such purposes.

During the current fiscal year, credits to the account amounted to $112,505 and the total debits were $30,320.

K-92 Section 10(3) of the National Museums Act provides for an account in the Consolidated Revenue Fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the corporation from the sale to the public of such items.

During the year, amounts of $370,000 provided by Secretary of State Vote 85 and $238,425 representing sales were credited to the account and $604,221 representing expenditures were debited to the account.

K-93 Section 10(2) of the National Museums Act, Chap. N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums trust account, to which shall be credited all moneys received by the corporation by way of gift, bequest or otherwise, interest on any securities, rent or sale of any real property acquired by the corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the corporation. Securities in connection with this account amount to $2,000 consisting of two Canada savings bonds bequeathed by the late J. Dazell McKee and the late Hugh de T. Glazebrook. Interest on these securities in the amount of $75 was credited to the account.

During the current year, credits to the account totalled $20,998 and expenditures were $59,396.

K-94 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the Consolidated Revenue Fund and that the amount of $225,000 be credited thereto. Interest computed in accordance with the terms of the act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During the current fiscal year, interest amounting to $16,685 was credited hereto. In accordance with section 3(4) of the Act and by P.C. 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to the Consolidated Revenue Fund.

K-95 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproductions.

K-96 To this account, which was established under authority of Vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General Vote 5, operation and maintenance of penitentiaries). Canteen purchases by inmates and payment of accrued earnings at time of discharge are debited to this account. Gross earnings of inmates credited to this account during the year were $2,065,350. Canteen purchases and payments at time of discharge during the year were $2,090,226.

K-97 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account. Total moneys credited during the year were $2,748 and debits were nil.

K-98 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces. During the year credits were $21.313 and debits were $22,223.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

K-99 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year amounting to $24,538 was credited hereto by the Department of Finance. Securities held in trust in connection with this account amounted to $375,100 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of $600,915, there was an amount of $72,468 outstanding in loans issued from the fund for the benefit of members. Receipts for the year amounted to $108,613 including interest. Disbursements were $4,500 for grants, loans and refunds of deposits.

K-100 This account records money held for Post Office employees union dues, pending distribution.

K-101 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the Consolidated Revenue Fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

K-102 By regulations established under authority of Section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½% per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services—Securities held in trust.

K-103 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to $50,829,663 and gross debits were $50,237,705.

K-104 This account records a Crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

K-105 Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the Department of Transport undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided $576,844 to defray the costs incurred by the department and expenditures totalled $582,409.

K-106 This account was established under authority of P.C. 1972-185 dated February 3, 1972, to record levy tonnage payments for oil carried by ships in Canadian waters. The fee of the Fund Administrator and related oil pollution control expenses are to be financed out of the fund.

During the year $9,704,962, was deposited to the fund and expenses were $19,194.

K-107 These accounts are maintained in accordance with Section 23 of the National Harbours Board Act.

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".

Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special accounts No. 3 and No. 4.

K-108 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3% of collections earned by the department which are credited to revenue. In the current year payments amounted to $8,206 with contributions of $7,979.

K-109 Unpaid wages of deceased members of ships' crews as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The account was credited with $5,881 during the current year and payments totalled $8,327.

K-110 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose Bay, Labrador. During the current year, the Government of the United Kingdom provided $711,747 and expenditures totalled $682,931.

K-111 This account represents a refund of Blue Cross premiums deducted from salaries of employees. The money will be held in the account until some future date when premiums might be increased. It would be disbursed in amounts representing the aggregate increase in premiums of employees contributing at that time through payroll deductions.

K-112 This account was credited with revenue of the National Research Council of Canada derived from laboratory fees $2,419,575, sale of publications $705,243, work done for other government agencies $8,541,000 and miscellaneous receipts $32,875 under authority of the National Research Council Act, R.S.C., Chap. N-14. An amount of $11,688,085 was debited hereto, of which an amount of $11,666,000 was credited to National Research Council Vote 25, to offset expenditures; other transfers from the fund amounted to $22,085.

K-113 This account is maintained to record funds received from other governments and organizations to cover expenditures made on their behalf and to represent this agency's liability to other organizations and individuals who deposit funds for publications to be supplied at later dates.

During 1974-75 gross debits to this account were $516,518 and gross credits amounted to $467,960.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Continued*

K-114 The Army Benevolent Fund Act c. 10, R.S., as amended, directs, *inter alia*, that: (*a*) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (*b*) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (*c*) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this Act; (*d*) the Receiver General shall credit the fund semi-annually with interest at the rate of 7½% per annum on the minimum monthly balances to the credit of the fund; (*e*) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payments out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans, of such amounts as the board may from time to time determine: (*f*) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (*g*) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Securities held in trust in connection with this account amounted to $256,150 and are recorded as a contra account under the asset category "securities held in trust".

The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1975 amounted to $3,120,948, other funds held in trust at March 31, 1975 amounted to $567,717. Gross debits amounted to $9,022,411 and gross credits amounted to $9,064,298 including interest of $246,597 which was charged to interest on public debt.

K-115 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (*a*) pensions placed under administration of the Canadian Pension Commission; (*b*) donations, legacies, gifts, bequests, etc., received by the Commission for the use of pensioners or dependants in distressed circumstances; (*c*) the detention allowance fund—Canadian seamen. Securities held in trust in connection with this account amounted to nil. Gross debits amounted to $3,979,758 and gross credits were $4,771,018.

K-116 Regulations in respect of the service estates of deceased former members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization. Gross debits amounted to $40,410 and gross credits were $32,371.

K-117 Moneys held in this account include: (*a*) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (*b*) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (*c*) war service gratuities paid under the War Service Grants Act, c. 289, R.S., as amended and held by the department for veterans for administration or whose whereabouts are unknown; and (*d*) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policyholders; (*e*) war veterans and civilian war allowances and assistance fund payments placed under administration of the department.

Also included in the account are amounts derived from re-establishment credits as authorized by Section 14(1)(h) of the Act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

Securities held in trust in connection with this account amounted to $41,600 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to $1,028,914 and gross credits were $2,440,233.

K-118 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of $120 a month and undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (*a*) war service gratuities (World War I) held by the department for mental, tubercular and other long term treatment cases; (*b*) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (*c*) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act c. 289, R.S., as amended and held by the department for veterans while under treatment. Securities held in trust in connection with this account amounted to $116,250 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to $7,929,446 and gross credits were $8,502,169.

K-119 The Minister of Indian Affairs and Northern Development administers a special account in the Consolidated Revenue Fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act, is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by P.C. 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account. In the current year gross debits amounted to $570,675 and gross credits were $561,948.

K-120 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the Act, which are held pending approval of sales. Other items

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE K—*Concluded*

included are veterans' sales proceeds held pending re-disbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items. Gross debits amounted to $41,479,820 and gross credits were $37,103,296.

SCHEDULE L

Annuity, Insurance and Pension Accounts

L-1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (*a*) all amounts received under this Act as or on account of contributions or otherwise; (*b*) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (*c*) the share of payments made by the Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (*d*) receipts in accordance with reciprocal agreements with other countries; and (*e*) the sale of short term notes. It is authorized to be debited with (*a*) all amounts payable under this Act as or on account of benefits or otherwise; (*b*) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan Account; (*c*) payments that are required to be charged to the Canada Pension Plan Account in accordance with reciprocal agreements with other countries; (*d*) the costs of administration of this Act, under the authority of Parliament; and (*e*) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net purchases of securities during the year were $1,284,893,000. As at March 31, 1975 securities totalling $7,981,874,000 were recorded in the asset account "Canada Pension Plan Investment Fund", details of which appear in schedule D of this Section.

During the current year, gross credits to the account were $1,758,911,842 and gross debits were $430,315,072.

An amount of $77,058, was deleted from the account during the fiscal year covering overpayments on 3,444 benefit accounts.

A statement of the transactions in the account during the current year is shown as an appendix under National Health and Welfare in Volume II of this report.

L-2 The Old Age Security Act, which came into effect January 1, 1952, provides for a monthly pension to persons sixty-five years of age or over who meet certain residence requirements. The monthly amount of the basic pension in March 1975 was $120.06.

Once having qualified, a pensioner may leave Canada and receive the basic pension outside the country for a period of six months, exclusive of the month of departure. In the case of a pensioner who has resided in Canada for a total of twenty years, subsequent to attaining the age of eighteen, payment outside of Canada may continue indefinitely.

Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner depends upon the amount of the pensioner's income, computed in accordance with the Income Tax Act. The maximum supplement in March, 1975 was $84.21 for a single pensioner and $74.79 each for married pensioners. The supplement is included in the monthly old age security cheque. Beginning in April, 1971, payment of the supplement is made on a fiscal year basis instead of the calendar year. The basic pension and the supplement are increased in January, April, July and October each year if the cost of living rises. When a pensioner in receipt of the supplement leaves Canada, payment of the supplement is made for only the month of departure and six additional months. During 1974-75, the net payments of guaranteed income supplement were $837,696,131 and of the basic old age security pension, $2,606,778,091 for a total of $3,444,474,222. Pensions paid under the Old Age Security Act are paid out of the Consolidated Revenue Fund and charged to the Old Age Security Fund. Credited to the Old Age Security Fund are amounts equal, in the opinion of the Minister of National Revenue, to the net amount that would have been collected under Section 24 of the Old Age Security Act as it read on July 15, 1971. If the Minister of Finance is of the opinion that the balance in the Old Age Security Fund is or will be less than the amount required to cover the pensions payable under the Act, he may direct that amounts be credited to the fund by way of temporary loans. The amounts of such loans are to be charged to the fund by way of repayment at such time as the Minister of Finance may direct.

Details of transactions in the Old Age Security Fund follow:

	Debit	Credit
	$	$
Balance, March 31, 1974		32,735,490
Income taxes—		
Personal		1,642,000,000
Corporation		550,500,000
Sales tax		966,023,429
National Health and Welfare, Old Age Security credit from appropriation		254,245,558
Old Age Security payments	3,444,474,222	
Balance, March 31, 1975	1,030,255	
	3,445,504,477	3,445,504,477

L-3 This account reflects a debit balance and is shown in Schedule D in this Section.

L-4 Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4a of the Act provides authority to establish in the Consolidated Revenue Fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE L—*Continued*

and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements.

During the year the fund was credited with $7,005,638. Payments charged to the account were $74,716.

L-5 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to sub-section 51(2) of the Public Service Superannuation Act as amended by Statutes of Canada 1953-54 c. 64.

Credits to the fund comprised premiums of $84,735 and an amount of $389,691 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1975. Debits amounted to $1,137,800 and comprised payments of death benefits $812,292, cash surrender value of $268,124, annuities of $55,753 and premium refunds of $1,631.

L-6 Vote 181, Appropriation Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents. Interest amounted to $9,822 for the fiscal year, at the rate of 4% per annum, credited quarterly by the Department of Finance. Payments from the account amounted to $17,560.

L-7 The Government Annuities Act, c. 132, R.S. provides that an account shall be kept, to be called the Government Annuities Account, of all money received and paid out under the provisions of the Act. Credits amounting to $53,778,984, consisted of: Premiums, $4,677,118, reclaimed funds from the Consolidated Revenue Fund for previously unlocated annuitants $35,852, earned interest items at 3% $1,640,561, 3½% $4,244,138, 4% $18,618,941, 5% $1,936,707, 5¼% $22,625,667. Debits were comprised of: disbursements of $74,247,229, for matured annuities, commuted value death benefits, premium refunds and premium withdrawal payments. Unclaimed items of $46,483 were transferred to the Department of Finance.

The closing balance represents the actuarial value of outstanding annuities plus an actuarial surplus of $7,768,122.

L-8 This account pertains to the Canadian Forces Superannuation Act and is credited with: (*a*) current and arrears personal pension contributions; (*b*) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (*c*) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations and (*d*) interest.

During the current fiscal year, gross credits to the account were $821,882,585 and gross debits were $155,052,124.

A statement showing the transactions in the Canadian Forces Superannuation Account is shown as an appendix under National Defence in Volume II of this report.

L-9 Part III Section 37(1) of the Canadian Forces Superannuation Act provides for this account to be credited with: (*a*) contributions by participants; (*b*) government's contribution (⅛ of benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (*c*) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of $500 without contribution and (*d*) interest. It is authorized to be debited with: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (*b*) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces and (*c*) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year, gross credits to this account were $5,052,002 and gross debits were $3,853,472.

A statement of the transactions in the regular forces death benefit account is shown as an appendix under National Defence in Volume II of this report.

L-10 An Act to provide retiring allowances on a contributor basis to persons who have served as Members of Parliament, provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the Act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (*a*) contributions reserved from current indemnities based on the full amount paid; (*b*) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½% of the full amount of salary; (*c*) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year and (*f*) interest at the rate of 6% per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Transactions in the account during the year are shown as an appendix under Parliament in Volume II of this report.

L-11 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5% contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions $88,730, interest for the year ended March 31, 1975 credited hereto by the Department of Finance $335,607. Debits are withdrawals of contributions $184,879 and pensions to dependents $158,087.

A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE L—*Concluded*

L-12 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were $82,021,556 and gross debits were $3,812,922.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act—See Treasury Board in Volume II of this report.

A statement of the transactions in this account is shown as an appendix under Solicitor General in Volume II of this report.

L-13 Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of Crown corporations, and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada following return until such time that provincial coverage takes effect and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto.

During the current fiscal year contributions amounted to $885,421 and payments were $1,270,821.

L-14 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act.

A statement of the transactions in the account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

L-15 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government.

During the current fiscal year, gross credits were $1,177,627,004 and gross debits were $184,831,352.

A statement of the transactions in the Public Service Superannuation Account during the current fiscal year is shown as an appendix under Treasury Board in Volume II of this report.

L-16 This account was established under authority of Chap. 43 of the Supplementary Retirement Benefits Act to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the Consolidated Revenue Fund. The account is credited with personnel contributions, government matching contributions and interest paid by the government.

L-17 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

L-18 This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War I. The account was credited with the amount received as premiums and an amount of $167,074 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1974 and debited with disbursements for death benefits and cash surrender values. The final date on which application for this insurance might be received was August 31, 1933. Gross debits amounted to $891,953 and gross credits were $197,116.

L-19 This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 279, R.S., as amended, which relates to life insurance for veterans of World War II. The account was credited with the amount received as premiums and an amount of $990,689 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1974 and debited with disbursements for death benefits and cash surrender value. The final date on which application for this insurance might be received was October 31, 1968. Gross debits amounted to $2,627,080 and gross credits were $2,191,799.

L-20 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale. There were no fire losses during the current fiscal year.

L-21 The Veterans' Land Act, c. 280, R.S., as amended by c. 66, 1953-54, Section 56, provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as $\frac{1}{8}$ of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account. Gross credits amounted to nil.

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts

M-1 This account was established under Department of Agriculture Vote 17b, Appropriation Act No. 1, 1970 to establish a reserve in the amount of $100,000,000 from which payments may be made in the fiscal year 1970-71 for wheat acreage reduction of $6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit bookholder, in accordance with terms and conditions approved by the Governor in Council to farmers, including such payments to members of the Senate or the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act; to provide that the establishment of the reserve shall be recorded in the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE M—*Continued*

Accounts of Canada as a transaction of the 1969-70 fiscal year; to authorize commitments not exceeding $8,000,000 for related payments in the fiscal year 1971-72 to farmers, including such payments to members of the Senate and the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, in respect of such acreage as may be further prescribed by the Governor in Council and in respect of which payments were made in the fiscal year 1970-71 from the reserve established by this vote.

The purposes of Agriculture Vote 17b, Appropriation Act No. 1, 1970, were extended by Agriculture Vote 15c, Appropriation Act No. 1, 1971 to include the authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, at rates on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.

The purposes of Agriculture Vote 17b, Appropriation Act No. 1, 1970, were extended by Agriculture Vote 15, Appropriation Act No. 3, 1972, to make wheat acreage payments out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as payments made therefrom pursuant to that vote in fiscal year 1970-71 and to authorize further related payments out of the reserve in accordance with commitments made pursuant to that vote on the prescribed acreage referred in that vote in respect of which whea acreage reduction payments are made in the 1970-71 or 1971-72 fiscal years and to further provide that any such payments to members of the Senate or House of Commons shall not render such members ineligible to sit in the Senate or House of Commons.

The purpose of Agriculture Vote 15, Appropriation Act No. 3, 1972, were extended by Vote 15b, Appropriation Act No. 2, 1973, to include authority to make wheat acreage reduction payments in the fiscal year 1972-73 out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, on the same terms and conditions as the payments made therefrom pursuant to that vote in the fiscal year 1970-71 and to credit overpayments collected to the reserve, and to provide that, for purposes of Section 5 of the Grassland Incentive Payment Regulations, land seeded to grassland in 1970 be deemed to be land seeded in the year of application.

Overpayments collected and credited to the reserve amounted to $73,293.

There were no payments charged to the reserve during the current year.

M-2 This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965 and was extended by Vote 35b, Appropriation Act No. 1, 1970, Vote 20, Appropriation Act No. 3, 1970, Vote 20a, Appropriation Act No. 4, 1970, Vote 20, Appropriation Act No. 3, 1971, Vote 20a, Appropriation Act No. 4, 1971, Vote 20b, Appropriation Act No. 1, 1972, Vote 30, Appropriation Act No. 1, 1973, Vote 30b, Appropriation Act No. 2, 1973, Vote 25. Appropriation Act No. 4, 1973, Vote 25a, Appropriation Act No. 5, 1973 and Vote 25b, Appropriation Act No. 1, 1974, to provide for payment of economic, technical and educational assistance to developing countries; for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries; and for special administrative expenses in connection therewith, including authority to engage advisers or experts for services in the said developing countries and to authorize payment, in accordance with regulations prescribed by the Governor in Council, of educational and technical training, living, clothing, transportation, home leave, medical and burial expenses, of marriage allowance, and of other expenses and costs arising out of the provision of educational and technical training for persons of developing countries, and where families have been authorized to accompany such persons, such transportation and medical expenses for these families as may be necessary.

This authority was further extended by the following parliamentary appropriations:

Votes 30 and 30b Canadian International Development Agency—The grants listed in the Estimates, the commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years and the payment to the Special Account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1974 which is..... $332,000,001

An amount of $147,529,238 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency Vote 25. During the fiscal year, expenditures amounted to $175,678,309 resulting in an undisbursed balance of $73,017,197 as at March 31, 1975, a decrease of $28,149,071 from the balance outstanding at the end of the previous fiscal year.

M-3 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any material that has not been declared surplus and that is not immediately required for the use of the Canadian Forces or the Defence Research Board or for any other purposes under this Act, for sale to such countries or international welfare organizations on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the Consolidated Revenue Fund and, subject to the approval of the Governor in Council, shall be used for the procurement of material; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence, Proceeds of such sales amounting to $1,292,171 were credited to the account and this amount represents gross credits for the current fiscal year. Gross debits amounted to $5,700,471.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE M—*Concluded*

M-4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence Vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (*a*) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment and (*b*) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of $5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding $5,000,000, $10,000,000 and $10,000,000, respectively, to be credited to this account; Vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were $9,791,636 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of $6,602,553 and $3,189,083 from the sale of surplus buildings, works and land of which $3,056 is applicable to 1968-69, $67,210 to 1969-70, $167,897 to 1970-71, $208,529 to 1971-72, $344,014 to 1972-73, $195,665 to 1973-74 and $2,202,712 to 1974-75. Gross debits for the fiscal year were $19,618,908 representing expenditures for operations and maintenance.

M-5 Section 12(1) of the National Library Act provides for a special account in the Consolidated Revenue Fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1974-75, an amount of $639,000 provided through Secretary of State Vote 80 was credited thereto. Expenditures during the current fiscal year for acquisition of books including costs in connection therewith, were $648,869.

M-6 Section 10(1) of the National Museums Act Chap. N-12, R.S. of Canada 1970, provides for an account in the Consolidated Revenue Fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the corporation of objects for the collections of the corporation, moneys received by the corporation from the sale of objects forming part of the collections of the corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the corporation, including any costs in connection therewith. Amounts of $4,513,469 were credited to the account with expenditures amounting to $2,385,123. (See appendix under Secretary of State in Volume II of this report.)

M-7 This fund was established under authority of Section 18—Part III—of the Railway Relocation and Crossing Act assented to May 7, 1974 (formerly under Section 202 of the Railway Act, R.S., now repealed) which provides that "there shall be credited to the Fund and charged to the Consolidated Revenue Fund any amounts appropriated and set apart by Parliament to aid actual construction work for the protection, safety and convenience of the public in respect of railway crossings".

The monies credited to the Fund are to be applied by the Canadian Transport Commission solely toward the cost, not including the cost of maintenance and operation, of (a) work actually done for the protection, safety and convenience of the public in respect of existing railway crossings at rail level; (b) work actually done in respect of reconstruction and improvement of a grade separation that has been in existence for at least fifteen years prior to the making of any order by the Commission to apply an amount from the Fund for reconstruction or improvement of the grade separation; (c) placing on the sides of railway cars reflective markings of such size, design and colour as may be prescribed by the Commission; and (d) placing on locomotives revolving lights of such a size, design and colour as may be prescribed by the Commission.

The total amount that may be applied from the Fund toward the cost of placing reflective markings on the sides of railway cars or of placing revolving lights on locomotives shall not exceed 80% of the cost thereof as determined by the Commission.

The total amount that may be applied from the Fund toward the cost of work actually done in respect of any one railway crossing shall not exceed, (a) in the case of a railway crossing at grade level, the aggregate of 80% of the cost of the work, as determined by the Commission, or $1,000,000, whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 80% of the cost of any relocation of a public utility plant that is part of the work; and (b) in the case of a reconstruction of improvement of a grade separation, the aggregate of 50% of the cost of the work, as determined by the Commission, or $625,000 whichever is the lesser amount, exclusive of the cost of any relocation of a public utility plant that is part of the work, and, 50% of the cost of any relocation of a public utility plant that is part of the work.

Under the provisions of the Act any amount appropriated and credited to the fund is to be applied in aid of actual construction work for the protection, safety and convenience of the public in respect of railway crossings. Vote 75, Appropriation Act No. 3, 1974 (Canadian Transport Commission) included an amount of $25,000,000 to be credited to the Railway Grade Crossing Fund in the fiscal year 1974-75.

During the current fiscal year the fund was credited with a sum of $25,000,000 and debited with expenditures amounting to $8,776,399. Outstanding commitments as of March 31, 1975 amounted to $59,810,921.

M-8 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1975, $263,613,500 has been credited to the fund, including $23,080,000 credited in the current year and charged to Department of Urban Affairs Vote 25. Advances made to the Commission out of the fund to date were $251,613,500 including $32,080,000 in the current year, leaving a balance of $12,000,000 at March 31, 1975.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE N

Provision for Compound and Bonus Interests on Canada Savings Bonds

N-1 These accounts record the estimated amount of the prorated provision to March 31, 1975 for the special compound and bonus interests features applicable to certain Canada Savings Bonds.

SCHEDULE O

Deferred Credits

O-1 This is the offsetting credit for an amount included in the asset account "loans to, and investments in, Crown corporations" and in miscellaneous.

O-2 This account reflects interest earned on loans to Latin American countries.

O-3 This is the offsetting credit to the asset account "United Kingdom, deferred interest, United Kingdom Financial Agreement Act" recorded in "loans to national governments".

O-4 This is the offsetting credit for an amount included in the asset account under the schedule "other loans and investments—Provincial governments—miscellaneous".

O-5 These accounts record the interest which accrued on advances made under the Special Development Loans Program, Federal-Provincial Employment Loans—1971 and Winter Capital Project loans and which was capitalized with the amount of the loans.

O-6 This account records the unamortized premiums on loans. During the current fiscal year debits to this account were $700,790 which were used to reduce the interest on the public debt. Credits amounting to $1,312,000 were charged to this account in respect of Loan F66, maturing June 1, 1979. The residual in this account represents the balance to be credited to interest on public debt in future years.

O-7 This is the offsetting credit for amounts included in the asset account under "loans to, and investments in, Crown corporations".

O-8 These accounts contain the offsetting credits for amounts in the asset accounts "Advances, loans and investments—Domestic—Loans to provinces" as follows.

	1975	1974	Net increase or decrease (—)
	$	$	$
Capitalized interest—Atlantic Provinces Power Development Act	15,128,425	15,308,561	—180,136
Capitalized interest—Atlantic Development Board carry over projects	73,709	64,315	9,394
Capitalized interest—Special Areas Agreements	10,737,848	5,083,594	5,654,254
Capitalized interest—Agriculture Service Centres	102,138	32,266	69,872
	26,042,120	20,488,736	5,553,384

O-9 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under the schedule "other loans and investments".

O-10 This account reflects an offsetting credit to the asset account for deferred interest for The St. Lawrence Seaway Authority recorded in "loans to, and investments in, Crown corporations".

SCHEDULE P

Suspense Accounts

P-1 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

P-2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefore.

P-3 Deposits made in connection with applications for private commercial broadcasting station licences are credited to this account pending issuance of the licence or the rejection of the application.

The deposits are either transferred to non-tax revenue—Privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with $239,864 in the current year and debits amounted to $242,914.

P-4 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1971 inclusive.

P-5 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

P-6 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefore. In the current fiscal year, an amount of $482,284 representing cheques unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.

P-7 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In the current fiscal year nothing was transferred to revenue in respect of unclaimed drafts.

P-8 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.

P-9 When called, bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Continued*

SCHEDULE P—*Concluded*

from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

P-10 This account was established to facilitate the administration of those assets and liabilities of the 1967 Corporation of World Exhibitions which in accordance with Section 6 of the Expo Winding-up Act were to be disposed of by the Minister of Industry, Trade and Commerce.

P-11 Repayments of defalcation are credited to this account pending transmission to public officers guarantee account, T.B. 681435, dated June 28, 1968. There were no transactions during the year in this account.

P-12 This account is used to record instalment payments of arrears of domestic excise taxes and penalties held by the department until the full amount has been collected or the case has been otherwise disposed of, and of customs duties and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken into account by seizure on completion of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.

P-13 These amounts totalling $1,397,370 represent the balance of expenditures outstanding as at March 31, 1975 not cleared to the Olympic Account with respect to the Olympic (1976) Act, dated July 27, 1973, for coins, stamps and postal related products.

P-14 This item represents Fixed-Term Employee's vacation pay for 1974-75 to be released on termination of employment.

P-15 This balance represents late receipts for recoverable language training tapes and books provided to students. The balance will be utilized to replace inventories in the new fiscal year.

P-16 This account was established under the Supply and Services Act, c. S-18. Central Pay Division is to provide pay services to the employees. This amount represents the balance on hand to cover salaries and fringe benefits as at March 31, 1975.

P-17 This account was established by authority of the Governor in Council P.C. 1973-1148 dated May 15, 1973. Central Pay Division is to provide pay services to the employees. This amount represents the balance on hand to cover salaries and fringe benefits as at March 31, 1975.

P-18 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The account was credited with $822,417 during the current year and debits with equal amount.

SCHEDULE Q

Unmatured Debt

Q-1 Perpetual loan subject to redemption at the option of the government, as a whole or in part, at 100 and interest on 60 days notice on September 15, 1966 or at any time thereafter.

Q-2 Conversion loan subject to redemption at the option of the government on 60 days notice on September 15, 1996 or at any time thereafter.

Q-3 Conversion loan. Non-callable.

Q-4 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1974-75.

Q-5 Matured November 1, 1974.

Q-6 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1974-75 was $20,738,400, redemptions were $502,727,300.

Q-7 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1975, represents net issue from November 1, 1974 to March 31, 1975.

Q-8 Subject to redemption at the option of the government on 60 days notice on January 15, 1975 or at any time thereafter.

Q-9 Subject to redemption at the option of the government on 60 days notice on June 1, 1974 or at any time thereafter.

Q-10 Non-callable.

Q-11 Non-callable. Decrease was due to cancellation of $4,626,000.

Q-12 Non-callable. Decrease was due to cancellation of $342,000.

Q-13 Non-callable. Decrease was due to cancellation of $2,098,000.

Q-14 Matured December 1, 1974.

Q-15 Matured June 15, 1974.

Q-16 Matured April 1, 1974.

Q-17 Matured October 1, 1974.

Q-18 Non-callable. $15,000 issued in exchange for 8% bonds maturing October 1, 1974, series F46.

Q-19 Non-callable. May be exchanged only during the six-month period commencing December 15, 1974 and ending June 14, 1975 for 8% bonds dated December 15, 1975 maturing December 15, 1985. The decrease of $734,000, was due to exchange of bond F57.

Q-20 Non-callable. May be converted only during the six-month period commencing August 1, 1975 and ending January 31, 1976 into an equal par value of 5 year 7¼% non-callable bonds dated August 1, 1976 and due August 1, 1981.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—*Concluded*

SCHEDULE Q—*Concluded*

Q-21 Non-callable. The increase was due to a new issue of $225,000,000 for cash.

Q-22 Non-callable. May be exchanged only during the six-month period commencing July 1, 1976 and ending December 31, 1976 for 7½% bonds dated July 1, 1977, maturing July 1 1982.

Q-23 Non-callable. May be exchanged only during the six-month period commencing October 1, 1977 and ending March 31, 1978 for 8% bonds dated October 1, 1978, maturing December 15, 1985.

Q-24 Non-callable. May be exchanged only during the six-month period commencing December 1, 1979 and ending May 31, 1980 for 8% bonds dated December 1, 1980 and maturing December 1, 1987.

Q-25 Non-callable. May be exchanged on or before November 1, 1976 for 9¼% bonds maturing February 1, 1982, Series F84.

Q-26 Non-callable. May be exchanged on or before January 1, 1978 for 9¼% bonds maturing April 1, 1984, Series F87.

Q-27 Non-callable. May be exchanged only during the six month period commencing April 1, 1978 and ending September 30, 1978 for 8% bonds dated April 1, 1979 and maturing April 1, 1984.

Q-28 Issued during the six month period commencing December 15, 1974 and ending June 14, 1975 in exchange for 7¼% bonds due December 15, 1975 and dated August 15, 1970 and October 1, 1970, Series F56.

Q-29 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance; redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance; and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with Section 113 of the Canada Pension Plan Act).

Q-30 Matured September 5, 1974.

Q-31 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 15, 1954 at 103½%; thereafter to and including September 15, 1957 at 103%; thereafter to and including September 15, 1960 at 102½%; thereafter to and including September 15, 1963 at 102%; thereafter to and including September 15, 1966 at 101½%; thereafter to and including September 15, 1969 at 101%; thereafter to and including September 15, 1972 at 100½%; and thereafter at 100%; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. $28,029,000 have been converted at the official parity rate of $1 U.S.=$1.08108 Can.

Q-32 Subject to redemption at the option of the government in whole or in part on 30 days notice on any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102%; thereafter to and including October 15, 1979 at 101½%; thereafter to and including October 15, 1980 at 101%; thereafter to and including October 15, 1981 at 100½%; thereafter to and including October 15, 1982 at 100½%; thereafter to and including October 15, 1983 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date of redemption. Bonds of this issue shall also be subject to partial redemption at par on each interest payment date, commencing with April 15, 1965. During the current fiscal year U.S. $1,600,000 ($1,729,728 Can.) was redeemed on the interest dates. The balance of U.S. $64,000,000 in the account at March 31, 1975 has been converted at the official parity rate of $1 U.S.=$1.08108 Can.

Q-33 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof; to and including May 31, 1979 at 102½%; thereafter to and including May 31, 1980 at 102⅛%; thereafter to and including May 31, 1981 at 101¾%; thereafter to and including May 31, 1982 at 101⅜%; thereafter to and including May 31, 1983 at 101%; thereafter to and including May 31, 1984 at 100⅝%; thereafter to and including May 31, 1985 at 100¼%; and thereafter at 100%; in each case together with accrued interest to the date fixed for redemption. Securities in the amount of U.S. $100,000,000 have been converted at the official parity rate $1 U.S.=$1.08108 Can.

Q-34 Balance at March 31, 1975 consisted of $3,315,000,000 in three-month bills, $1,690,000,000 in six-month bills and $625,000,000 in 364-day bills.

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING CAPITAL ADVANCE ACCOUNTS FOR THE FISCAL YEAR 1974-75

(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
AGRICULTURE				
Revolving Fund	408	868	894	382
Commodities Stabilization Account		46,596	46,596	
Products Board Account	678	1,759	1,346	1,091
Canadian Grain—Elevators				
Race Track Supervision Fund	−176	5,436	5,456	−196
Acquisition of Equip for Race Track		68	35	33
	910	*54,727*	*54,327*	*1,310*
COMMUNICATIONS				
Gov't Telephone Account Fund	−965	18,450	19,592	−2,107
ENERGY, MINES AND RESOURCES				
Stockpiling of Uranium Concentrates	101,183	5		101,188
ENVIRONMENT				
Acquisition of Meteorological Equip	2,615	2,252	1,887	2,980
Fisheries Price Support Account	1,720	1,499	1,950	1,269
Fisheries Working Capital Advances	6	713	694	25
	4,341	*4,464*	*4,531*	*4,274*
EXTERNAL AFFAIRS				
Acquisition of Equip for Passport Offices	125	23	34	114
Advances to Persons Posted Abroad	1,703	1,125	1,168	1,660
Passport Office Revolving Fund	−94	5,342	5,270	−22
Posts Abroad	656	85,915	85,526	1,045
	2,390	*92,405*	*91,998*	*2,797*
FINANCE				
Auditor General—UN Audit	11	62	73	
Blank Bonds Reserve	373	793	799	367
Bronze Coinage (and Copper) Account	334	4,002	3,891	445
Gold Purchase Account	4,724	1		4,725
Nickel Coinage Account	378	22,546	15,731	7,193
Gold Coinage Account		20	20	
Olympic Silver Bullion Inventory Account	63,631	94,584	97,583	60,632
Olympic Silver Coin Blanks Inventory Account	13,337	41,911		55,248
Olympic Finished Coin Inventory Account	84	30,887		30,971
Silver Bullion Purchase Account	1,714	838	35	2,517
Silver Coinage Account	6	619	612	13
Fire Losses Replacement Account		32		32
	84,592	*196,295*	*118,744*	*162,143*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Arts and Crafts Central Marketing	439	1,561	990	1,010
Stores Account—National Parks	684	2,912	2,759	837
	1,123	*4,473*	*3,749*	*1,847*
INDUSTRY, TRADE AND COMMERCE				
Field Offices and Posts Abroad	393	295	282	406
Statistics Canada	−432	3,443	4,131	−1,120
	−39	*3,738*	*4,413*	*−714*
LABOUR				
Information Canada	620	7,094	7,255	459
Publication Revolving Fund		6,116	4,028	2,088
	620	*13,210*	*11,283*	*2,547*
MANPOWER AND IMMIGRATION				
Posts Abroad	226	162	156	232
NATIONAL REVENUE				
Customs and Excise	211	1,003	1,018	196

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL WORKING CAPITAL ADVANCE ACCOUNTS FOR THE FISCAL YEAR 1974-75—*Concluded*

(in thousands of dollars)

	Opening balance	Charges	Credits	Closing balance
POST OFFICE				
Account	−481	1,148,822	1,146,002	2 339
Revolving Fund	837	2,816	1,953	1,700
	356	*1,151,638*	*1,147,955*	*4,039*
PUBLIC WORKS				
Construction and Repair Projects	2	140,141	139,231	912
REGIONAL ECONOMIC EXPANSION				
Prairie Farm Rehabilitation Admin.	142	321	279	184
Recoverable Costs From Prov. and Mun. Gov'ts.		220		220
	142	*541*	*279*	*404*
SECRETARY OF STATE				
NFB Adv Equip for Photo Centre	48	73	5	116
NFB—Photo Centre Revolving Fund	413	1,063	1,039	437
NFB—Operating Account	−423	28,821	27,037	1,361
National Museums Inventory				
Advance—Cap Equip for CMU	103			103
Public Archives Revolving Fund	127	891	973	45
PSC—Cap Equip for BSDT	40		40	
PSC—Staff Training and Development	249	14,045	12,845	1,449
	557	*44,893*	*41,939*	*3,511*
SOLICITOR GENERAL				
Canteen Fund	149	1,115	1,113	151
Industrial and Stores Account	914	1,731	1,232	1,413
Livestock and Canning Supplies Account	199	329	363	165
Operational Stores Account	2,497	6,174	5,089	3,582
RCMP—Cloth Revolving Fund	399	1,572	658	1,313
RCMP—Messes Operations Account	70	681	711	40
	4,228	*11,602*	*9,166*	*6,664*
SUPPLY AND SERVICES				
Printing Revolving Fund	2,730	86,523	89,528	−275
Supply Revolving Fund	937	147,015	131,562	16,390
Acquisition of Equip for Supply and Services 1972-73	68			68
Acquisition of Equip for Supply and Services 1973-74	317	515		832
Computer Services Bureau		25	25	
Supply and Services Revolving Fund	34,530	35,853	18,957	51,426
Imprest and Standing Advances	14,916	31,344	31,230	15,030
Accountable Advances	9,153		1,334	7,819
	62,651	*301,275*	*272,636*	*91,290*
TRANSPORT				
Airport Capital Loans	340,943	31,705		372,648
Airports Revolving Fund		166,776	166,776	
Airports—Unpaid Contractors' Holdbacks	2,619	3,132		5,751
Stores Account	7,265	10,568	6,427	11,406
Vanc Int. Airport—Const of Bridges	14,438		14,438	
	365,265	*212,181*	*187,641*	*389,805*
VETERANS AFFAIRS				
Hospital Stores Accounts	1,876	4,079	4,250	1,705
Manufacture of Remembrance Day Poppies	338	857	659	536
	2,214	*4,936*	*4,909*	*2,241*
TOTAL DEPARTMENTAL WORKING CAPITAL ADVANCES	630,007	2,256,139	2,113,567	772,579

NOTE: Charges and credits to certain accounts include net debit or net credit non-cash transactions. Since these internal transactions are not segregated and have not been inserted on a gross basis in this statement, a difference exists between the gross amounts shown in this summary and those indicated in the explanatory notes to Schedule C.

CONTINGENT LIABILITIES

	Amount of guarantee	Amount outstanding
	$	$
Railway securities guaranteed as to principal and interest—		
Canadian National 2¾% due June 15, 1975 U.S. $6,000,000[1]	6,000,000	6,000,000
Canadian National 5% due May 15, 1977	72,710,500	72,710,500
Canadian National 4% due February 1, 1981	300,000,000	300,000,000
Canadian National 5¼% due January 1, 1985	84,032,000	84,032,000
Canadian National 5% due October 1, 1987	133,486,500	133,486,500
	[6]596,229,000	596,229,000
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home entension and improvements[2]	30,000,000	24,740,000
Insured loans made by approved lenders under the National Housing Act, 1954[2][3]	19,000,000,000	11,915,000,000
Liability for insurance and guarantees under the Export Development Act	1,750,000,000	866,400,000
Loans made by chartered banks and credit unions under the Farm Improvement Loans Act	457,226,178	311,632,932
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act	12,515,235	4,865,581
Loans made by chartered banks and credit unions under the Small Businesses Loans Act	67,835,484	31,835,812
Loans made by chartered banks and credit unions under the Canada Student Loans Act[1]	690,138,764	688,702,704
Loans made by chartered banks to the Canadian Wheat Board	1,350,000,000	1,055,985,156
Loans made by lenders under the Regional Development Incentives Act and the Regional Economic Expansion Act	21,832,000	18,405,000
Loans made by lenders under the Cape Breton Development Act	30,000,000	25,500,000
Loans made by lenders under the General Adjustment Assistance Program	250,000,000	73,842,082
Licensing agreement provisions in the sale of aircraft	17,600,000	17,600,000
	24,273,376,661	15,630,738,267
Loans made by approved lending institutions under National Housing Act prior to 1954	Unstated	Indeterminate
Guarantees to owners of returns from moderate housing projects[5]	Unstated	Indeterminate

Information regarding obligations and commitments of Crown corporations may be found in Volume III.

[1] Liability is subject to exchange rate in effect June 15, 1975.

[2] As at December 31, 1974.

[3] As reported by approved lenders as at December 31, 1974.

[4] Includes contingent liability in respect of alternative payments to non-participating provinces.

[5] As at December 31, 1974, funds totalling $7,990,000 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1974 rental contracts totalled $307,000.

[6] Balances valuated as at January 1, 1975.

SECTION 12

PUBLIC ACCOUNTS 1974-75

Supplementary Statements

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Revenues and Expenditures by Fiscal Years from April 1, 1950 to March 31, 1975

Fiscal year ended March 31	Income tax	Excess profits tax	Estate tax[1]	Customs import duties	Excise duties	Excise taxes	Tax on insurance premiums
	$	$	$	$	$	$	$
1950	1,272,650,191	−1,788,387	29,919,780	225,877,683	220,564,504	571,457,480	3,789,456
1951	1,513,135,510	10,140,910	33,599,089	295,721,750	241,046,174	686,768,092	4,228,255
1952	2,161,373,408	2,364,909	38,207,985	346,364,563	217,939,983	885,928,304	4,752,919
1953	2,473,790,089		38,070,530	389,442,109	241,360,370	841,890,103	12,360,715
1954	2,432,603,505		39,137,594	407,312,241	226,732,460	883,356,506	13,756,248
1955	2,265,297,267		44,768,028	397,228,330	226,458,438	824,205,245	14,531,384
1956	2,279,503,232		66,607,026	481,239,668	249,383,313	902,217,306	15,490,611
1957	2,745,199,494		79,709,197	549,074,860	271,443,661	984,232,900	16,686,220
1958	2,798,929,195		71,607,758	498,068,539	300,132,512	952,591,227	68,364
1959	2,435,262,769		72,535,140	486,508,581	316,744,269	935,114,565	22,602
1960	2,782,876,766		88,430,705	525,722,158	335,207,406	1,020,082,208	18,180
1961	3,075,961,775		84,879,372	498,698,211	344,944,857	1,011,275,466	16,414
1962	3,107,015,319		84,579,383	534,515,544	362,798,655	1,022,204,350	48,316
1963	3,056,600,380		87,143,312	644,992,131	381,865,989	1,066,348,544	24,889
1964	3,248,530,746		90,671,283	581,441,461	393,326,182	1,219,470,241	90,092
1965	3,770,814,462		88,625,641	622,101,883	411,402,145	1,473,692,019	138,249
1966	3,919,095,260		108,352,377	685,519,390	445,885,434	1,691,307,019	157,854
1967	4,270,666,470		101,105,631	777,585,703	460,980,029	1,829,146,979	169,086
1968	4,740,635,053		102,192,358	746,437,351	488,554,309	1,938,140,790	302,581
1969	5,655,037,404		112,377,045	761,681,095	509,287,828	1,947,705,831	249,889
1970	[2]7,422,093,206		100,630,908	818,282,786	518,844,479	2,095,322,916	250,770
1971	[3]7,739,411,461		119,835,070	814,544,226	561,037,941	2,110,724,087	314,709
1972	[4]8,461,221,584		132,015,952	988,598,886	606,551,387	2,373,117,355	412,358
1973	[5]10,133,672,803		60,946,059	1,181,837,198	637,967,354	2,689,175,757	427,361
1974	11,660,459,412		14,353,554	1,384,648,328	685,893,282	3,387,474,298	390,518
1975	14,780,931,211		7,053,161	1,808,860,186	747,959,844	4,982,881,429	325,131

[1] Succession duties prior to 1960.
[2] Includes $476,500,000 in respect of the social development tax.
[3] Includes $566,250,000 in respect of the social development tax.
[4] Includes $408,400,000 in respect of the social development tax.
[5] Includes $15,600,000 in respect of the social development tax.

Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total revenues	Total expenditures	Deficit	Surplus
$	$	$	$	$	$	$
646,372	2,323,117,079	257,023,536	2,580,140,615	2,448,615,662		131,524,953
710,119	2,785,349,899	327,186,049	3,112,535,948	2,901,241,697		211,294,251
843,011	3,657,775,082	323,133,570	3,980,908,652	3,732,875,250		248,033,402
679,021	3,997,592,937	363,229,852	4,360,822,789	4,337,275,512		23,547,277
685,899	4,003,584,453	392,735,130	4,396,319,583	4,350,522,378		45,797,205
949,388	3,773,438,080	350,075,220	4,123,513,300	4,275,362,888	151,849,588	
1,280,014	3,995,721,170	404,325,469	4,400,046,639	4,433,127,636	33,080,997	
1,585,439	4,647,931,771	458,609,109	5,106,540,880	4,849,035,298		257,505,582
1,429,787	4,622,827,382	425,960,897	5,048,788,279	5,087,411,011	38,622,732	
1,190,600	4,247,378,526	507,344,163	4,754,722,689	5,364,039,533	609,316,844	
2,515	4,752,339,938	537,411,271	5,289,751,209	5,702,861,053	413,109,844	
491	5,015,776,586	601,903,268	5,617,679,854	5,958,100,946	340,421,092	
3,179	5,111,164,746	618,458,978	5,729,623,724	6,520,645,674	791,021,950	
2,139	5,236,977,384	641,731,494	5,878,708,878	6,570,341,805	691,632,927	
1,777	5,533,531,782	719,672,257	6,253,204,039	6,872,401,519	619,197,480	
1,851	6,366,766,250	813,533,537	7,180,309,787	7,218,274,552	37,964,765	
2,758	6,850,320,092	845,500,112	7,695,820,204	7,734,795,525	38,975,321	
903	7,439,654,801	936,527,043	8,376,181,844	8,797,684,457	421,502,613	
1	8,016,262,443	1,060,327,005	9,076,589,448	9,871,364,117	794,774,669	
	8,986,339,092	1,204,796,702	10,191,135,794	10,767,248,637	576,112,843	
	10,955,425,065	1,368,420,284	12,323,845,349	11,931,289,475		392,555,874
	11,345,867,494	1,457,183,914	12,803,051,408	13,182,143,536	379,092,128	
	12,561,917,522	1,664,640,248	14,226,557,770	14,840,865,151	614,307,381	
	14,704,026,532	1,897,576,943	16,601,603,475	16,120,734,605		480,868,870
	17,133,219,392	2,233,537,240	19,366,756,632	20,039,399,223	672,642,591	
	22,328,010,962	2,580,747,563	24,908,758,525	26,054,870,953	1,146,112,428	

Gross and Net Debt of Canada, April 1, 1950 to March 31, 1975

Fiscal year ended March 31[1]	Gross debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	$	$	$	$	$
1950	16,750,756,246	5,106,147,047	11,644,609,199		131,524,953
1951	16,923,307,028	5,489,992,080	11,433,314,948		211,294,251
1952	17,257,668,675	6,072,387,129	11,185,281,546		248,033,402
1953	17,918,490,812	6,756,756,543	11,161,734,269		23,547,277
1954	17,923,189,502	6,807,252,438	11,115,937,064		45,797,205
1955	17,951,491,464	6,688,411,310	11,263,080,154	[1]147,143,090	
1956	19,124,232,779	7,843,863,815	11,280,368,964	[1]17,288,810	
1957	18,335,797,515	7,328,146,357	11,007,651,158		[1]272,717,806
1958	18,418,541,848	7,372,267,958	11,046,273,890	38,622,732	
1959	20,246,773,669	8,568,383,809	11,678,389,860	[1]632,115,970	
1960	20,986,367,010	8,897,173,007	12,089,194,003	[1]410,804,143	
1961	21,602,836,960	9,165,721,865	12,437,115,095	[1]347,921,092	
1962	22,907,814,464	9,679,677,419	13,228,137,045	791,021,950	
1963	24,799,279,690	10,879,509,718	13,919,769,972	691,632,927	
1964	25,923,462,737	10,853,313,285	15,070,149,452	[1]1,150,379,480	
1965	26,563,951,145	11,059,478,601	15,504,472,544	[1]434,323,092	
1966	27,482,940,350	11,939,492,485	15,543,447,865	38,975,321	
1967	30,340,137,314	14,375,186,836	15,964,950,478	421,502,613	
1968	32,924,170,009	16,164,444,862	16,759,725,147	794,774,669	
1969	35,919,260,883	18,583,422,893	17,335,837,990	576,112,843	
1970	38,150,097,231	21,206,815,115	16,943,282,116		392,555,874
1971	42,975,825,289	25,653,451,045	17,322,374,244	379,092,128	
1972	47,723,635,725	29,786,954,100	17,936,681,625	614,307,381	
1973	51,715,635,066	34,259,822,311	17,455,812,755		480,868,870
1974	55,557,065,787	37,428,610,441	18,128,455,346	672,642,591	
1975	62,696,004,386	43,421,436,612	19,274,567,774	1,146,112,428	

[1] In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, $4,706,498; 1955-56, $15,792,187; 1956-57, $15,212,224: in 1958-59 the Net Debt was increased by an adjustment of $22,799,126 in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of $2,305,701 in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of $7,500,000 in respect of prior years' transactions; in 1963-64 the Net Debt was increased by an adjustment of $453,182,000 in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of $396,358,327 in respect of prior years' transactions.

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested[1]	Amount realized
			per cent	$	$
Agriculture					1,573,356
Canadian Dairy Commission	various	various	various	31,615,576	2,545,405
Farm Credit Corporation	1 year	various	various	1,589,008,085	86,085,825
Farm Syndicates Credit Act	various	Jan. 1, 1975	various	10,807,904	447,512
Multi-Purpose Exhibition Buildings	various	various	various	23,903,687	231,856
					90,883,954
Communications					
Canadian Overseas Telecommunication Corporation	1 year		various	32,388,810	2,173,802
Telesat Canada	various	March 31, 1975	various	30,000,000	1,350,494
					3,524,296
Energy, Mines and Resources—					
Atomic Energy of Canada Ltd.	various	various	various	842,485,974	6,116,032
Coleman Collieries				1,727,000	143,801
Crown Trust				5,775	173
Eldorado Nuclear Ltd.				53,044,675	6,216,474
Hydro Quebec Research Institute				20,307,906	1,564,270
					14,040,750
Environment				3,603,709	1,882,633
External Affairs					262,766
Canadian International Development Agency					971,171
					1,233,937
Finance—					
Airport capital loans					31,015,876
Bank of Canada—Government's share of profits for the calendar year 1974				5,920,000	481,307,403
Canada Deposit Insurance Corporation	various		various	10,000,000	712,500
Exchange Fund—Profits for the calendar year 1974				4,793,279,053	269,455,510
Interest bearing deposits with chartered banks					125,351,382
International Monetary Fund income				1,252,980,128	280,606
Investments held for retirement of unmatured debt	various		various		946,478
City of Montreal, share of Expo				5,600,000	377,600
Municipal Development and Loan Board	various		various	223,567,797	13,479,057
Municipal Improvements Assistance Act	1 year		2	44,046	1,238
Special Development Loan				136,528,967	9,923,970
Employment Loans Program 1971				128,478,882	9,414,826
Town of Oromocto, New Brunswick				704,180	43,876
Town of Oromocto, Development Corporation				849,569	46,533
Saint John Bridge Authority				6,428,034	
Ottawa Civil Service Recreational Association	1 year		various	899,061	37,851
Securities Investment Account	various		various	81,280,272	927,780
Olympic Working Capital Advances					8,810,905
Advance to Unemployment Insurance Fund				1,656,747,924	29,697,972
Other					3,616,897
					985,448,260
National Governments—					
Loans under Export Credits Insurance Act, 1944—					
Belgium	1 year		3	4,614,000	173,025
France	1 year		3	25,104,000	1,004,160
Netherlands	1 year		various	9,180,000	447,525
United Kingdom—					
Financial Agreement Act, 1946	1 year		2	758,781,949	15,617,494
Deferred interest	1 year		2	101,077,267	3,461,656
France—Interim credit—Consolidated interest	1 year		3	246,000	9,840
					20,713,700
Province—Loans—					
New Brunswick—Overpayment to provinces under Federal-Provincial Fiscal Arrangements Act	1 year		$5\frac{4}{8}$		31,645
Quebec—					
Debt account					58,944
Quebec Share of Expo			5.46	4,359,000	442,200
Manitoba—Treasury bills			$2\frac{5}{8}$	2,461,562	66,265
Saskatchewan—Treasury bills			$2\frac{5}{8}$	3,806,114	25,746
Alberta—Treasury bills			$2\frac{5}{8}$	1,579,645	36,280
British Columbia—Treasury bills			$2\frac{5}{8}$	2,492,855	*661,080*
					1,006,823,040

Return on Investments—*Concluded*

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested[1]	Amount realized
			per cent	$	$
Indian Affairs and Northern Development—					
Northern Canada Power Commission	various		various	116,199,682	3,809,17
Northwest Territories				117,374,200	6,062,22
Yukon Territory				51,248,586	2,682,34
Other				104,891,029	1,245,40
					13,799,13
Industry, Trade and Commerce					2,899,42
Contracts of Insurance under the Export Development Corporation Act				830,879,803	42,837,64
					45,737,07
Labour					31
Manpower and Immigration				3,091,528	67,68
National Defence				19,915,200	1,012,26
National Revenue—Customs and Excise					68,12
Post Office					21
Public Works				27,133,594	905,73
Regional Economic Expansion—					
Northern Canada Power Commission—					
Atlantic Provinces Power Development Act	various		various	217,534,900	14,564,33
Other					10,811,23
					25,375,57
Secretary of State					43,17
Canadian Broadcasting Corporation	various		various	198,384,410	
Public Service Commission				1,449,094	27,48
Other				701,952	1,58
					72,23
Solicitor General					516,77
Royal Canadian Mounted Police					116,64
					633,41
Supply and Services—					
Canada Government Printing Bureau for services received—					
Other					124,00
Interest on loans from consolidated revenue fund—					
Canadian Commercial Corporation					208,31
Royal Canadian Mint					247,02
Other					328,01
Special remittance out of accumulative surplus—					
Royal Canadian Mint					4,013,74
					4,921,09
Transport—					
Canadian National Railways (including Air Canada)	various		various	3,068,359,339	110,431,68
Fraser River Harbour Commissioners	1 year		various	1,303,492	92,14
Hamilton Harbour Commissioners				2,774,464	144,81
Nanaimo Harbour Commissioners				148,466	12,02
National Harbours Board—					
Halifax Harbour				3,762,825	261,11
Belledune Harbour				2,340,875	150,81
Montreal Harbour debentures	on account		various	194,642,699	2,400,00
Saint John Harbour Bridge Authority				15,019,931	1,096,92
Three Rivers Harbour debentures	on account		various		109,65
Vancouver Harbour debentures				64,979,203	499,08
The St Lawrence Seaway Authority				714,093,655	26,651,54
Toronto Harbour Commissioners				307,706	26,73
Other					2,527,03
					144,403,57
Urban Affairs—					
Central Mortgage and Housing Corporation—					
Interest on debentures					440,295,54
Profits					6,925,94
National Capital Commission	1 year		various		1,585,51
					448,807,00
Veterans Affairs—					
Veterans Land Act					27,270,63
					1,831,462,68

[1] Balance at March 31, 1975

Interest on Public Debt 1974-75

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
			per cent	$	$
UNMATURED DEBT					
Payable in Canadian Dollars—					
Loans:					
P 1—1936—perpetual	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
T 5—1953/58—75/78	Jan. 15—July 15	1 year	3¼	207,911,500	7,796,679
T 11—1954–76	June 1—Dec. 1	1 year	3¼	247,046,500	8,029,016
T 13—1954–79	April 1—Oct. 1	1 year	3½	343,246,500	11,155,508
T 15—1956–96/98 Conversion loan	Mar. 15—Sept. 15	1 year	3¾	197,045,000	7,389,187
T 29—1958–83 Conversion loan	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,564
T 36—1959–75	April 1—Oct. 1	1 year	5½	310,361,000	17,069,855
T 38—1960–76	April 1—Oct. 1	1 year	5½	436,198,000	23,990,890
AT 14—1962–80 (cancelled March 1/75)	Feb. 1—Aug. 1	11 months	5½	4,626,000	5,165,023
AT 14—1962–80	Feb. 1—Aug. 1	1 year	5½	89,669,000	
AT 21—1963–88	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 9—1964–88	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT 12—1964/65–90	May 1—Nov. 1	1 year	5¼	225,000,000	11,812,501
CT 24—1965–75	April 1—Oct. 1	1 year	5½	50,000,000	2,750,000
CT 26—1966–80 (cancelled March 1/75)	Feb. 1—Aug. 1	11 months	5½	342,000	3,173,445
CT 26—1966–80	Feb. 1—Aug. 1	1 year	5½	57,385,500	
F 3—1966/67–80 (cancelled March 1/75)	Feb. 1—Aug. 1	11 months	5½	2,098,000	8,695,289
F 3—1966/67–80	Feb. 1—Aug. 1	1 year	5½	156,173,000	
F 6—1966/67–92	Mar. 1—Sept. 1	1 year	5¾	225,000,000	12,922,842
F 9—1967–75	April 1—Oct. 1	1 year	5½	70,000,000	3,850,000
F 12—1967–90	May 1—Nov. 1	1 year	5¼	125,000,000	6,562,500
F 14—1967/71–74 (matured Dec. 1/74)	June 1—Dec. 1	8 months	5½	400,000,000	14,666,667
F 23—1967–94	June 1—Dec. 1	1 year	6½	125,000	7,813
F 28—1968–74 (matured June 15/74)	June 15—Dec. 15	2½ months	7	250,000,000	3,629,093
F 32—1968–75	April 1—Oct. 1	1 year	6½	200,000,000	13,000,000
F 33—1968–95	April 1—Oct. 1	1 year	6½	100,000,000	6,500,000
F 38—1969–74 (matured April 1/74)	April 1—Oct. 1	various	7½	55,179,000	
F 39—1974–84	April 1—Oct. 1	1 year	7½	69,821,000	5,236,575
F 41—1969–78	Jan. 1—July 1	1 year	8	125,000,000	10,000,000
F 46—1969/70–74 (maruted Oct. 1/74)	April 1—Oct. 1	6 months	8	189,620,000	7,584,800
F 46—1969/70–74 (partial exchange during year to F47)	April 1—Oct. 1	various	8	15,000	
F 47—1969/70–86	April 1—Oct. 1	1 year	8	235,365,000	18,830,400
F 47—1969/70–86 (in exchange for F46 loan)	Apri 1—Oct. 1	various	8	15,000	
F 51—1970–75	April 1—Oct. 1	1 year	7¼	225,000,000	16,312,500
F 52—1970–77	Mar. 1—Sept. 1	1 year	7	500,000,000	34,776,398
F 55—1970–75	Jan. 1—July 1	1 year	7¼	435,000,000	31,537,500
F 56—1970–75	June 15—Dec. 15	1 year	7¼	449,266,000	32,611,389
F 56—1970–75 (partial exchange during year to F57)	June 15—Dec. 15	various	7¼	734,000	
F 57—1975–85 (in exchange for F56 loan)	June 15—Dec. 15	various	7¼	734,000	13,611
F 60—1970—74 (matured June 15/74)	June 15—Dec. 15	2½ months	6	200,000,000	2,500,000
F 61—1971–89	Aug. 15—Feb. 15	1 year	6½	150,000,000	10,125,000
F 62—1971–74 (matured April 1/74)	Oct. 1—April 1	6 months	5	350,000,000	
F 63—1971–76	Oct. 1—April 1	1 year	5½	395,000,000	21,725,000
F 64—1971–80	Oct. 1—April 1	1 year	6¼	200,000,000	12,500,000
F 65—1971–76	Dec. 1—June 1	1 year	5¾	125,000,000	7,187,500
F 66—1971–79	Dec. 1—June 1	1 year	6½	585,000,000	37,922,368
F 67—1971–76	Feb. 1—Aug. 1	1 year	6¼	350,000,000	21,875,000
F 70—1971–74 (matured Dec. 1/74)	June 1—Dec. 1	8 months	4¼	125,000,000	3,541,667
F 71—1971–79	June 15—Dec. 15	1 year	5¾	225,000,000	12,937,500
F 72—1972–77	Oct. 1—April 1	1 year	6½	450,000,000	43,875,000
F 72—1974–77 (issued April 1/74)	Oct. 1—April 1	1 year	6½	225,000,000	
F 74—1972–77	Jan. 1—July 1	1 year	7	650,000,000	45,500,000
F 76—1973–78	April 1—Oct. 1	1 year	7¾	425,000,000	32,937,500
F 77—1973–76	June 1—Dec. 1	1 year	7	350,000,000	24,428,079
F 78—1973–80	June 1—Dec. 1	1 year	7½	800,000,000	59,650,900
F 80—1974–79 (issued April 1/74)	Oct. 1—April 1	1 year	7	325,000,000	22,750,000
F 82—1974–76 (issued June 15/74)	Aug. 1—Feb. 1	various	9¼	100,000,000	9,687,156
F 82—1974–76 (issued Oct. 1/74)	Aug. 1—Feb. 1	various	9¼	50,000,000	
F 83—1974–77 (issued June 15/74)	Aug. 1—Feb. 1	various	9¼	349,994,000	40,376,737
F 83—1974–77 (issued Aug. 15/74)	Aug. 1—Feb. 1	various	9¼	250,000,000	
F 83—1974–77 (partial exchange during year to F84)	Aug. 1—Feb. 1	various	9¼	6,000	92
F 84—1974–82 (in exchange for F83 loan)	Aug. 1—Feb. 1	2 months	9¼	6,000	

Interest on Public Debt 1974-75—*Continued*

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
			per cent	$	$
UNMATURED DEBT—*Concluded*					
Payable in Canadian Dollars—Concluded					
Loans:—*Concluded*					
F 85—1974–94 (issued June 15/74)	Dec. 15—June 15	various	9½	150,000,000	11,272,304
F 86—1974–78 (issued Oct. 1/74)	April 1—Oct. 1	6 months	9¼	325,000,000	15,031,250
F 88—1974–78 (issued Dec. 1/74)	Jan. 1—July 1	4 months	7½	525,000,000	13,065,848
					872,778,946
Canada Savings Bonds:					
S 17—1962–76	various	various	5½	53,282,400	5,100,874
S 17—1962–76 (redeemed during 1974–75)	various	various	5½	9,583,850	
S 18—1963–75	various	various	5½	34,384,250	3,428,509
S 18—1963–75 (redeemed during 1974–75)	various	various	5½	6,192,850	
S 19—1964–74 (matured)	various	various	5½	35,132,650	1,851,759
S 20—1965–77	various	various	5½	30,551,700	2,825,417
S 20—1965–77 (redeemed during 1974–75)	various	various	5½	5,404,050	
S 21—Centennial series 1966–79	various	various	5¾—6	159,230,100	7,979,979
S 21—Centennial series 1966–79 (redeemed during 1974–75)	various	various	5¾—6	20,683,850	
S 22—1967–80	various	various	5½	80,017,700	5,072,065
S 22—1967–80 (redeemed during 1974–75)	various	various	5½	13,344,450	
S 23—1968–82	various	various	7	318,650,950	22,081,053
S 23—1968–82 (redeemed during 1974–75)	various	various	7	69,144,200	
SR—Special replacement series 1968–78	various	various	7	135,667,950	10,282,396
SR—Special replacement series 1968–78 (redeemed during 1974–75)	various	various	7	40,948,800	
S 24—1969–78	various	various	8¼	2,790,346,550	366,483,442
S 24—1969–78 (redeemed during 1974–75)	various	various	8¼	1,116,407,400	
S 25—1970–81	various	various	7¾—8	912,833,100	104,646,129
S 25—1970–81 (redeemed during 1974–75)	various	various	7¾—8	542,935,100	
S 26—1971–80	various	various	7½	987,762,350	110,567,217
S 26—1971–80 (redeemed during 1974–75)	various	various	7½	622,611,200	
S 27—1972–84	various	various	7—7½	846,103,150	92,199,524
S 27—1972–84 (redeemed during 1974–75)	various	various	7—7½	552,381,650	
S 28—1973–85	various	various	7—7½	538,182,600	64,387,087
S 28—1973–85 (redeemed during 1974–75)	various	various	7—7½	481,988,900	
S 29—1974–83	various	various	9¾	6,028,169,250	248,270,363
					1,045,175,814
Special Non-Marketable Bonds:					
Canada Pension Plan Investment Fund	various	various	various	51,467,000	3,472,659
Treasury Bills				5,630,000,000	407,683,276
Total Interest on Bonds payable in Canadian Dollars					2,329,110,695
Payable in United States Dollars—					
Loans:					
1949–53/74	Mar. 1—Sept. 1	5 months	2¾	48,755,627	512,067
1950–54/75	Mar. 15—Sept. 15	1 year	2¾	30,301,591	769,641
1962–77/87	Apr. 15—Oct. 15	1 year	5	69,189,120	3,145,993
1968–78/88	June 1—Dec. 1	1 year	6⅞	108,108,000	6,593,125
					11,020,826
Total Interest on Unmatured Debt					2,340,131,521
OTHER LIABILITIES					
Deposit and trust accounts—					
Army benevolent fund	Mar. 31—Sept. 30	1 year	7½	3,688,665	235,070
Burrard dry dock pontoons	Mar. 31—Sept. 30	1 year	3	235,833	6,683
Civil Service Insurance minor beneficiaries account					29
Contractors securities	various	various	2½	6,043,193	49,175
Crown Corporations deposits—					
Atomic Energy of Canada Limited	various	various	various	1,000,000	77,354
Crown Assets Disposal Corporation	various	various	various	550,000	42,597
Export Development Corporation	various	various	various	43,975,579	3,475,844
Federal Court Special Funds	various	various	various	2,325,215	116,483

Interest on Public Debt 1974-75—*Concluded*

	Interest due dates	Period	Rate of interest	Amount of principal	Amount of interest
			per cent	$	$
OTHER LIABILITIES—*Concluded*					
Deposit and trust accounts—*Concluded*					
Foreign claims funds	Mar. 31—Sept. 30	various	various	2,575,595	211,271
Guarantee deposits—					
reserve resources	various	various	2½	538,068	12,071
rotating herds	various	various	various	71,664	5,288
Indian band funds	Mar. 31	various	various	67,831,143	4,647,714
Indian compensation funds	Mar. 31	1 year	various	126,357	12,605
Indian estates accounts	Mar. 31	1 year	various	1,274,045	74,271
Indian rental suspense accounts	various	various	various	1,336,302	82,872
Indian savings accounts	Mar. 31	1 year	various	742,343	55,515
Indian special accounts				35,056	
Insurance benefit account					652
King George V silver jubilee cancer fund for Canada	Apr. 1—Oct. 1	1 year	various	69,407	388
Land assurance fund	Mar. 31	1 year	3	187,798	5,015
Mackenzie King trust account	Mar. 31	1 year	7½	310,639	16,875
Maritime Polution Claims Fund				27,122,708	1,730,193
Medical Research Council	Mar. 31—Sept. 30	various	various	76,404	1,404
National Harbours Board—					
Special account No. 2	Dec. 31	1 year	2½	232,433	607
	Dec. 31—Mar. 31	1 year	various		
Special Account No. 4	Dec. 31			743,268	98,701
National Museums—					
Purchase accounts				536,122	200,471
Trust account				50,096	8,591
Post Office Guarantee Fund—Cash	Sept. 30—Mar. 31	1 year	various	5,464	1,648
Post Office savings bank	various	various		3,142,279	
R.C.M.P. benefit fund	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	600,915	24,538
Strathcona trust fund	May 15—Nov. 15	1 year	various	500,000	34,356
Treaty of Peace (Rumania) Claims Fund				52,892	3,551
Trust fund proportion of common school fund—					
Ontario	Jan. 1—July 1	1 year	5	2,677,771	75,113
Quebec	Jan. 1—July 1	1 year	5		58,551
Veterans administration and welfare trust fund	Mar. 31	1 year	2½	1,817,871	5
War claims fund—					
World War 1	Mar. 31	1 year	5.72	241,932	14,639
World War 2	Mar. 31	1 year	5.72	1,472,428	77,638
					11,457,778
Annuity, insurance and pension accounts—					
Annuities agents pension accounts	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	103,841	4,186
Canada pension plan account	various	various	various	8,262,422,656	14,242,368
Canadian forces superannuation account	June 30—Sept. 30			}	217,693,403
	Dec. 31—Mar. 31	1 year	various	5,772,130,854 }	131,800,656
Death benefits accounts—					
Public service	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	36,148,153	2,073,029
Regular forces	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	24,825,834	1,540,659
				76,984,160	4,252,607
Supplementary retirement benefit account					
Government annuities	Mar. 31	1 year	various	1,251,485,256	49,066,014
Members of Parliament retiring allowances account	various	1 year	5	6,817,741	331,464
Public service superannuation account	June 30—Sept. 30			}	227,008,801
	Dec. 31—Mar. 31	1 year	various	6,420,291,973 }	137,333,895
Retirement fund	various	various	4	8,025	4
RCMP dependents pension account	Mar. 31	1 year	4	8,617,381	335,607
RCMP superannuation account	June 30—Sept. 30			}	14,281,057
	Dec. 31—Mar. 31	1 year		393,670,117 }	8,653,272
Unemployment insurance—					
Operating balances					3,915,976
Government contribution					
Cash deposits					
					812,532,998
Total interest on Other Liabilities					823,990,776
Total Interest on Public Debt					3,164,122,297

Unamortized Loan Flotation Costs Account

Loans			Unamortized balance at March 31, 1974	Discount and commission on new loans	Adjustments[1] in 1974–75	Amount[2] amortized in 1974–75	Unamortized balance at March 31, 1975
			$	$	$	$	$
T 5	1953–78	3¼%	289,109			289,109	
T 11	1954–76	3¼%	33,645			33,645	
T 13	1954–79	3¼%	484,712			88,129	396,583
T 15	1956–98	3¾%	3,552,071			158,163	3,393,908
T 29	1958–83	4½%	9,299,838			987,594	8,312,244
T 36	1959–76	5¼%	185,336			123,558	61,778
T 38	1960–76	5¼%	140,871			70,436	70,435
AT 14	1962–80	5½%	852,936		−35,787	134,124	683,025
NY	1962–87	5% payable in U.S. dollars	32,518			9,182	23,336
AT 21	1963–88	5%	991,667			70,000	921,667
CT 9	1964–88	5%	1,309,146			92,411	1,216,735
CT 12	1964–90	5¼%	2,835,019			176,271	2,658,748
CT 24	1965–75	5½%	29,056			19,371	9,685
CT 26	1966–80	5½%	116,364		−710	18,362	97,292
F 3	1966–80	5½%	1,877,916		−21,291	296,185	1,560,440
F 6	1966–92	5¾%	3,859,228			209,551	3,649,677
F 9	1967–75	5½%	199,333			132,889	66,444
F 12	1967–90	5¾%	3,082,705			191,671	2,891,034
F 14	1967–74	5½%	812,443			812,443	
Special replacement series 1968–78 6–7%							
NY	1968–88	6⅞% payable in U.S. dollars	506,391			121,534	384,857
F 28	1968–74	7%	121,529			121,529	
F 32	1968–75	6½%	235,016			235,016	
F 33	1968–95	6½%	1,534,190			71,357	1,462,833
F 41	1969–78	8%	147,574			34,723	112,851
F 46	1969–74	8%	251,116			251,116	
S 24	1969–78	7–8¼%	5,269,635			5,269,635	
S 25	1970–81	6¾–8%	5,697,664			3,598,524	2,099,140
F 51	1970–75	7¼%	418,681			418,681	
F 52	1970–77	7%	757,658			221,753	535,905
F 55	1970–75	7¼%	862,661			690,129	172,532
F 56	1970–75	7¼%	591,158			346,043	245,115
F 60	1970–74	6%	55,086			55,086	
F 61	1971–89	6¾%	2,013,672			135,373	1,878,299
F 63	1971–76	5½%	2,559,263			1,023,705	1,535,558
F 64	1971–80	6¼%	1,910,650			318,442	1,592,208
F 65	1971–76	5¾%	732,130			337,906	394,224
F 66	1971–79	6½%	2,411,196			466,683	1,944,513
F 67	1971–76	6¼%	446,607			191,403	255,204
F 70	1971–74	4¼%	118,060			118,060	
F 71	1971–79	5¾%	1,705,165			298,715	1,406,450
S 26	1971–80	5¾–7¼%	11,703,759		−14	4,530,473	7,173,272
F 72	1972–77	6½%	1,631,958	3,191,097		1,607,685	3,215,370
F 74	1972–77	7%	1,339,679			412,209	927,470
S 27	1972–84	5½–7¼%	13,144,298		−377	3,667,808	9,476,113
F 76	1973–78	7¾%	449,932			99,985	349,947
F 77	1973–76	7%	107,693			40,385	67,308
F 78	1973–80	7½%	1,459,407			218,911	1,240,496
S 28	1973–85	7–8%	6,732,973		902,735	1,665,973	5,969,735
S 29	1974–83	9¾%		54,126,641	−2,673	3,000,000	51,123,968
F 80	1974–79	7%		4,653,840		930,768	3,723,072
F 82	1974–76	9¼%		14,894		6,279	8,615
F 83	1974–77	9¼%		1,608,815		455,620	1,153,195
F 85	1974–94	9½%		868,468		34,601	833,867
F 86	1974–78	9¼%		977,750		139,678	838,072
F 88	1974–78	7½%		562,331		52,310	510,021
			94,898,714	*66,003,836*	*841,883*	*35,101,192*	*126,643,241*
Treasury Bills			61,556,200	[3]72,368,603		61,556,200	72,368,603
			156,454,914	138,372,439	841,883	96,657,392	199,011,844

[1] Adjustments due to additional issues or refunds (−) of charges on existing issues of Canada savings bonds.

[2] In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan, in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.

[3] That portion of Treasury Bills discounts which is chargeable to Interest on Public Debt and which is applicable to the fiscal year following the year of issue is recorded temporarily in this account until charged to Interest on Public Debt.

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1975

	Original amount of grant, contribution, loan or guarantee	Amount repaid, transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1975	Guarantees outstanding as at March 31, 1975
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
Land grants (number of acres)	5,728,192				
Cash contributions—					
Cash subsidies	$ 127,255,778		$ 127,255,778		
Capital and construction expenditures	428,396,780			(1)$428,396,780	
Deficits and operating expenditures*	1,325,697,507		1,325,697,507		
Total	1,881,350,065		1,452,953,285	428,396,780	
Loans and advances—					
Loans for capital expenditures and deficits	(2)733,592,152	(3)359,769,032	(4)373,823,120		
Loans for betterment of, and repairs to, railway equipment	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement	91,872,556	91,872,556			
Loans and advances including loans made in connection with government's relief program(5)	5,609,665,938	3,776,487,190		(6)1,833,178,748	
Total	6,436,314,239	4,229,312,371	373,823,120	1,833,178,748	
Stock acquired—					
1,000,000 shares of no par value	(7)18,000,000			18,000,000	
5,000,000 shares of no par value	378,518,135		(8)36,555,118	341,963,017	
	396,518,135		*36,555,118*	(9)*359,963,017*	
1,235,180,591 shares of 4% preferred stock	1,374,190,381			1,374,190,381	
Total	1,770,708,516		36,555,118	1,734,153,398	
Guarantees—					
Loans guaranteed as to principal and interest by government	2,466,001,923	1,869,772,923			596,229,000
Loans guaranteed as to interest only by government	216,207,142	216,207,142			
Total	2,682,209,065	2,085,980,065			(10)596,229,000
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
Land grants (number of acres)	32,848,477				
Cash contributions—					
Cash subsidies	24,175,758		24,175,758		
Capital and construction expenditures	63,452,118			63,452,118	
Operating expenditures	−98,510		−98,510		
Total	87,529,366		24,077,248	(11)63,452,118	
Loans and advances—					
Loans for capital expenditures and to assure dividends during construction	29,465,512	29,465,512			
Loans for betterment of, and repairs to, railway equipment	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement	15,681,490	15,681,490			
Temporary loans and advances including loans made in connection with government's relief program	8,501,922	8,501,922			
Total	54,918,924	54,918,924			
Guarantees—					
Loans guaranteed as to principal and interest by government	75,000,000	75,000,000			
Sundry assistance	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1975

—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
Albert Southern Railway, New Brunswick	$ 50,460	
Algoma Central and Hudson Bay Railway	2,048,704	
Brantford, Waterloo and Lake Erie Railway	57,600	
Bruce Mines and Algoma Railway	53,920	
Canada and Gulf Terminal Railway	210,054	
Canada Central Railway—Peace River Bridge		$ 175,000
Central Railway of Canada, Quebec	30,145	
Colchester Coal and Railway Company	12,800	
Cumberland Railway and Coal Company, Nova Scotia	39,850	
Dominion Coal Company, Nova Scotia	87,808	
Edmonton, Dunvegan and British Columbia Railway	338,382	
Erie and Huron Railway	96,000	
Ha Ha Bay Railway Company, Quebec	231,462	
Harvey Branch Railway, New Brunswick	5,554	
Residue of cost of steamer *Sheba*		78,611
Joggins Railway, Nova Scotia	37,500	
Klondyke Mines Railway	197,184	
Lake Erie, Essex and Detroit Railway	118,400	
Lake Erie and Detroit River Railway	357,451	
L'Assomption Railway, Quebec	$ 11,200	
Leamington and St. Clair Railway	51,200	
Maritime Coal and Railway Company	3,200	
Minudie Coal Company, Nova Scotia	18,544	
Napierville Junction Railway	173,440	
North Railway		$ 250,000
North Shore Railway Company, Beersville Coal and Railway Company	27,616	
Northern New Brunswick Seaboard Railway Company	108,160	
Ottawa and New York Railway	262,384	
Pacific Great Eastern Railway	2,478,500	
Phillipsburg Junction and Quarry Company	23,712	
Pontiac and Renfrew Railway	13,600	
Port Nelson Terminal		6,240,096
Quebec, Montmorency and Charlevoix Railway	96,000	
Schomberg and Aurora Railway	46,144	
St. Lawrence and Adirondack Railway	149,482	
St. Louis Richibucto Railway	22,400	
Temiskaming and Northern Ontario Railway	2,134,080	
Total—Other Railways	9,592,936	[12] 6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to $530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was $574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

[1] See items referred to in footnote [1] Statement of Net Debt in this section.

[2] As at the implementation of the Capital Revision Act, 1937.

[3] Includes $89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and $270,037,438 transferred to the Securities Trust pursuant to the said Act.

[4] Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

[5] Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

[6] Loans to, and investments in, Canadian National Railways.

[7] These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at $18,000,000.

[8] Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

[9] See item referred to in footnote [5] Statement of Net Debt in this section.

[10] See Statement of Contingent Liabilities.

[11] See items referred to in footnote [3] Statement of Net Debt in this section.

[12] See items referred to in footnote [2] Statement of Net Debt in this section.

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1975

	$
CAPITAL EXPENDITURE—	
Public Works (Canals)—	
Department of Public Works—	
Burlington Bay Canal	308,328
Lake St. Peter	1,164,235
Department of Transport—	
Chambly Canal, River Richelieu	579,715
Lachine Canal	10,526,202
Murray Canal	1,248,947
Ottawa Works	6,871,215
Quebec Canal	34,842
Rideau Canal	143,108
Sault Ste. Marie Canals	4,935,810
St. Anne's Lock—Railway Bridge Ile Perrot	150,000
St. Lawrence Canals	34,111,409
St. Lawrence Ship Canal	133,897
St. Ours Locks	614,426
St. Peters Canal	492,024
Tay River Navigation	476,129
Trent Canal Improvements	559,068
Trent River Navigation	19,079,651
Welland Canal	27,244,916
Welland Ship Canal	130,716,890
Miscellaneous	125
	239,390,937
Public Works (Railways)—	
Department of Transport—	
Canadian Government Railways—	
Canadian Government Railways	64,973,475[1]
Cape Breton Railway	104,521[1]
Caraquet and Gulf Shore Railway	209,950[1]
Elgin and Havelock Railway	33,530[1]
Hudson Bay Railway	34,682,535[1]
Intercolonial Railway	109,826,449[1]
International Railway of New Brunswick	2,681,377[1]
Lotbinière and Megantic Railway	336,875[1]
National Transcontinental Railway	160,994,649[1]
New Brunswick and Prince Edward Island Railway	361,541[1]
Newfoundland Railway	25,080[1]
Northwest Communication System	17,884,025[1]
Prince Edward Island Railway	6,797,222[1]
Quebec Bridge	21,706,664[1]
Quebec and Saguenay Railway	7,120,896[1]
Salisbury and Albert Railway	84,390[1]
St. Martin's Railway	72,625[1]
Temiscouata Railway	480,000[1]
York and Carleton Railway	20,976[1]
Other Railways and Miscellaneous—	
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States	1,035,733
Canada Central Railway—	
Peace River Bridge	175,000[2]
Digby and Annapolis Railway	660,683[3]
Governor General's Cars	71,539
Port Nelson Terminal	6,240,096[2]
Residue of cost of steamer *Sheba*	78,611[2]
North Railway	250,000[2]
North Sydney, N.S. and Port aux Basques, Newfoundland, Ferry and Terminals—	
Dock and Terminal Facilities, North Sydney, N.S.	2,880,497

	$
Public Works (Railways)—*Concluded*	
Department of Transport—*Concluded*	
Dock and Terminal Facilities, Port aux Basques, Newfoundland	2,926,061
Construction of auto-ferry vessel	6,373,302
Piers "A" and "B"—Ogden Point—Victoria, B.C.	2,847,399
Prince Edward Island Car Ferry and Terminals	13,069,726
Residue of capital cost of S.S. *Charlottetown*	1,194,145
Construction of new car ferry	7,032,720
S.S. *Scotia 2*	348,948
Residue of capital cost of steamers *Drummond* and *McKee*	851,853
Strait of Canso	6,994,146
Hillsborough Bridge	1,532,233
	482,959,472
Public Works (Miscellaneous)—	
Department of Defence Production—	
Plant at Rivière du Loup	135,209
Department of National Defence—	
Military magazine danger zone	4,010
Department of Public Works—	
Bare Point Breakwater	217,996
Burlington Channel Improvements	1,392,490
Canadian Building, London, England	1,539,073
Canadian Legation Building, Tokyo, Japan	200,000
Canadian Legation Building and Site, Washington, D.C.	477,754
Cape Tormentine Harbour	95,000
Esquimalt Graving Dock	7,799,761
Georgian Bay to Montreal Waterway Survey	918,797
Government Buildings, Ottawa	35,260,968
Halifax Elevator Site	86,512
Halifax Harbour Improvements	13,025,454
Kingston Graving Dock	556,589
Land and Cable Telegraph Line	348,321
Levis Graving Dock	971,593
Miscellaneous Sites for Government Buildings	208,012
Miscellaneous Wharves	1,223,857
Montreal Harbour Improvements	1,060,343
New public buildings for Petitcodiac, N.B.	1
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street	855,581
Port Arthur and Fort William and River Kaministikwia Improvements	16,249,020
Port Colborne Harbour	904,459
Quebec Harbour Improvements	10,326,479
Rainy River Lock and Dam	134
Sorel Harbour Improvements	1,806,541
St. Andrew Rapids including Red River Improvement	1,569,777
Saint John Harbour Improvements	19,300,823
Tiffin Harbour Improvements	481,622
Toronto Harbour Improvements	9,331,987
Toronto, New Dominion Building	1,166,647
Upper St. Lawrence River—Channel Improvements	468,098

Net Debt—*Concluded*

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1975—*Concluded*

	$
CAPITAL EXPENDITURE—*Concluded*	
Public Works (Miscellaneous)—*Concluded*	
Department of Public Works—*Concluded*	
Vancouver Harbour Improvements	3,600,079
Victoria Harbour, British Columbia—Improvements	2,334,089
Victoria Harbour, Ontario—Improvements	761,802
Yukon Territory Works (part)	1,638,069
Department of Transport—	
Canadian Government Trans-Atlantic Air Services	1,670,000
Civil Aviation—Airways, Airports and radio stations	83,916,341
Eastern Arctic Patrol Vessel	3,229,293
General Service Workboat, Parry Sound, Ontario, Agency	31,385
General Service Workboat for use at St. John's, Newfoundland	64,556
Government Shipbuilding program	53,325,521
Hopper barge *Chesterfield*	233,941
Icebreaker and Service Vessels	9,609,996
Lighthouse Supply and Buoy Vessel for the West Coast	923,360
Lighthouse Supply and Buoy Vessel for the East Coast	1,709,767
Lightship for the Port of Saint John, N.B.	663,406
St. Lawrence River Improvements	110,372,850
Tug *Ocean Eagle*	91,071
Vessels for Pacific Ocean Weather Station "P"	1,770,097
Yukon Territory Works (part)	283,323
National Harbours Board—	
Churchill Port and Terminals	12,790,681
Halifax Elevator Site	21,538
Prescott Elevator	4,707,440
Port Colborne Elevator	2,356,218
Saint John Wharf Site	4,531
Land in Parish Ste. Foy and Parish of St. Felix de Cap Rouge—Quebec	13,602
	424,105,864
Military Property and Stores—	
National Defence—	
Military Property and Stores	12,585,705
Less—Fort Osborne Barracks, Winnipeg	−62,947
St. Helen's Island, Barracks, site	−19,783
	12,502,975
Territorial Accounts—	
Indian Affairs and Northern Development—	
Dominion Lands Expenditure to March 31, 1911	10,425,396
Less—Received from Dominion Lands	−4,275,526
Northwest Rebellion	826,078
Northwest Territories, Organization	1,460,000
Northwest Territories, Purchase	1,460,000
	9,895,948
Total Capital Expenditures	1,168,855,196

	$
OTHER NON-ACTIVE ACCOUNTS—	
Loans—	
Department of Transport—	
Canadian Government Merchant Marine, Limited	8,098,389
National Harbours Board—	
Chicoutimi	3,830,286
Churchill	8,857,289
Halifax	29,890,788
Montreal—Jacques Cartier Bridge—Advances for payment for guaranteed interest	6,489,605
Quebec	52,075,243
Saint John	34,770,238
Three Rivers	3,987,356
	147,999,194[4]
Miscellaneous Non-active accounts—	
Canadian Pacific Railway (old)	62,791,435[3]
Canadian National Railway Stock	359,963,017[5]
Soybean Flour Suspense Account (Trade and Commerce)	125,936
Loans and Advances—	
Sundry Government Agencies—	
High Commissioner's Office Suspense (External Affairs)	2,043
Soldier and General Land Settlement Loans	7,079
Other Governments—	
Italian Government—Wheat purchases 1915 (Trade and Commerce)	703
Miscellaneous—	
Abasand Oils Ltd. (Energy, Mines and Resources)	1,801,621
Victoria Shipowners Ltd.—Balance remaining after liquidation (Transport)	621,987
Investments—	
Quebec Turnpike Trust Bonds (Finance)	20,000
Grand Trunk Railway Preference Stock (Transport)	121,740
Department of Veterans Affairs—	
University Hospital, Edmonton, Alberta	100,000
Total Other Non-active accounts	573,554,755
CONSOLIDATED DEFICIT ACCOUNT	17,532,157,823
Net Debt	19,274,567,774
SUMMARY	
Capital	1,168,855,196
Other Non-active Accounts	573,554,755
Consolidated Deficit Account	17,532,157,823
	19,274,567,774

(1) Included in Statement—Assistance to Railways, footnote (1).
(2) Included in Statement—Assistance to Railways, footnote (12).
(3) Included in Statement—Assistance to Railways, footnote (11).
(4) See also Schedule E, explanation No. 33, 1974-75 Public Accounts of Canada.
(5) Included in Statement—Assistance to Railways, footnote (9)

Cost of Issuing New Loans

	$	$	$
Canada Savings Bonds, replacement series dated May 1, 1968—			
Administrative expenses—			
Postage and Express	16,985 28		
Stationery and printing	13,024 17		
Organization expenses	238 18		
		30,247 63	
Advertising and publicity—			
Publications	353,396 68		
Radio	150,238 67		
Display and outdoor advertising	6,673 07		
Direct mail	25,076 34		
Provincial Press Liaison	12,107 00		
		547,491 76	
Printing and distribution of bonds—			
Printing		1,664 54	
			579,403 93
Canada Savings Bonds, series 20, dated November 1, 1965—			
Administrative expenses—			
Stationery and printing			2,094 32
Canada Savings Bonds, series 24 dated November 1, 1969—			
Printing and distribution of bonds—			
Printing			9,823 87
Canada Savings Bonds, series 25, dated November 1, 1970—			
Printing and distribution of bonds—			
Printing			1,458 22
Canada Savings Bonds, series 27, dated November 1, 1972—			
Printing and distribution of bonds—			
Distribution			358 43
Canada Savings Bonds, series 28, dated November 1, 1973—			
Administrative expenses—			
Postage and Express	331 55		
Communication services	52 21		
		383 76	
Advertising and publicity—			
Radio		803 10	
Printing and distribution of bonds—			
Printing	169,411 47		
Distribution	5,822 66	175,234 13	
			176 420 99

	$	$	$
Canada Savings Bonds, series 29, dated November 1, 1974—			
Administrative expenses—			
Travel	51,825 72		
Postage and express	326,218 34		
Communication services	14,811 17		
Stationery and printing	156,840 75		
Organization expenses	22,868 24		
Sundries	4,890 42		
		577,454 64	
Advertising and publicity—			
Publications	1,006,338 91		
Radio	405,441 45		
Television	433,524 08		
Display and outdoor advertising	182,830 64		
Direct mail	133,157 87		
Literature and miscellaneous	186,523 67		
Provincial Press Liaison	47,771 18		
		2,395,587 80	
Printing and distribution of bonds—			
Printing	1,483,791 66		
Distribution	179,293 56		
		1,663,085 22	
			4,636,127 66
Loan of 1964/65–90 (CT12)—			
Printing and distribution of bonds—			
Printing			2,919 33
Loan of 1969/70–86 (F47)—			
Administrative expenses—			
Postage and express	1,148 11		
Communication services	3,178 67		
Sundries	66 33		
		4,393 11	
Literature and miscellaneous—			
Print media	15,577 42		
Miscellaneous	20 95		
		15,598 37	
Printing and distribution of bonds—			
Printing		10,571 72	
			30,563 20
Loan of 1975–85 (F57)—			
Printing and distribution of bonds—			
Printing			8,247 74
Loan of 1971–80 (F64)—			
Printing and distribution of bonds—			
Printing			16,832 05

Cost of Issuing New Loans—*Concluded*

	$	$	$
Loan of 1972/73/74–77 (F72)—			
Administrative expenses—			
Postage and express	1,148 10		
Communication services	3,178 66		
Sundries	66 33		
		4,393 09	
Literature and miscellaneous—			
Print media	15,577 44		
Miscellaneous	20 96		
		15,598 40	
Printing and distribution of bonds—			
Printing		8,486 52	
			28,478 01
Loan of 1973/74–76 (F77)—			
Administrative expenses—			
Postage and express	535 14		
Sundries	84 29		
		619 43	
Literature and miscellaneous—			
Print media	9,917 33		
Miscellaneous	18 36		
		9,935 69	
Printing and distribution of bonds—			
Printing		6,229 17	
			16,784 29
Loans of 1973/74–80 (F78)—			
Administrative expenses—			
Postage and express	535 14		
Sundries	84 29		
		619 43	
Literature and miscellaneous—			
Print media	9,917 34		
Miscellaneous	18 36		
		9,935 70	
Printing and distribution of bonds—			
Printing		10,273 59	
			20,828 72
Loan of 1973–80 (F79)—			
Administrative expenses—			
Postage and express	535 14		
Sundries	84 29		
		619 43	
Literature and miscellaneous—			
Print media	9,917 33		
Miscellaneous	18 35		
		9,935 68	
			10,555 11
Loan of 1974–79 (F80)—			
Administrative expenses—			
Postage and express	1,148,10		
Communication services	3,178 67		
Sundries	66 34		
		4,393 11	
Literature and miscellaneous—			
Print media	15,577 43		
Miscellaneous	20 95		
		15,598 38	
			19,991 49
Loan of 1974–76 (F82)—			
Administrative expenses—			
Postage and express	3,409 71		
Communication services	8,592 67		
Sundries	165 09		
		12,167 47	
Literature and miscellaneous—			
Print media		25,974 60	
Printing and distribution of bonds—			
Printing		32,036 29	
			70,178 36
Loan of 1974–77 (F83)—			
Administrative expenses—			
Postage and express	428 38		
Communication services	4,463 78		
Sundries	133 67		
		5,025,83	
Literature and miscellaneous—			
Print media		16,377 28	
Printing and distribution of bonds—			
Printing		39,827 08	
			61,230 1
Loan of 1974–82 (F84)—			
Administrative expenses—			
Postage and express	394 84		
Communication services	4,463 78		
Sundries	133 68		
		4,992 30	
Literature and miscellaneous—			
Print media		16,377 29	
Printing and distribution of bonds—			
Printing		8,168 29	
			29,537 8

Cost of Issuing New Loans—*Concluded*

	$	$	$
Loan of 1974–94 (F85)—			
Administrative expenses—			
Postage and express	2,544 02		
Communication services	4,889 68		
Sundries	165 10		
		7,598 80	
Literature and miscellaneous—			
Print media		16,617 76	
Printing and distribution of bonds—			
Printing		39,523 08	
			63,739 64
Loan of 1974–78 (F86)—			
Administrative expenses—			
Postage and express	885 25		
Communication services	3,703 01		
		4,588 26	
Literature and miscellaneous—			
Print media		9,356 85	
Printing and distribution of bonds—			
Printing		17,512 68	
			31,457 79
Loans of 1974–84 (F87)—			
Administrative expenses—			
Postage and express		53 32	
Literature and miscellaneous—			
Print media		9,356 85	
Printing and distribution of bonds—			
Printing		7,911 88	
			17,322 05
Loan of 1974–78 (F88)—			
Administrative expenses—			
Postage and express	5,939 93		
Communication services	5,174 83		
Sundries	331 40		
		11,446 16	
Literature and miscellaneous—			
Print media		25,659 32	
Printing and distribution of bonds—			
Printing		8,250 69	
			45,356 17
Loan of 1975–78 (F89)—			
Printing and distribution of bonds—			
Printing			14,713 19
Loan Maturing Feb. 1, 1976 (Series T) Printing and distribution of bonds—			
Printing			5,976 90
Loan of 1954–79 (T13)—			
Printing and distribution of bonds—			
Printing			6,230 58
Loan of 1958–83 (T29)—			
Printing and distribution of bonds—			
Printing			5,924 99
Loan of 1960–76 (T38)—			
Printing and distribution of bonds—			
Printing			2,190 15
			5,914,745 25

Servicing of Public Debt

To Whom Paid	Service	$	$
	Expenses of Redemption and Transfer of Bonds		
Sundry Banks, Canada	Commission payable to banks for redemption of Canada savings bonds		2,281,159
	Other Servicing Charges		
Bank of Montreal, New York	Commission for cashing coupons and for paying of registered interest	16,559	
Sundry Banks, Canada	Commission for cashing coupons and for paying of registered interest	953,665	
Sundry Banks, Canada	Postage and insurance expense	153	
			970,377
			3,251,536

Losses of $1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had such coverage existed

Department	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture	49,300	10,320	11,640	7,194		78,454
Communications			32,561	5,372		37,933
Energy, Mines and Resources			250,817	22,382		273,199
Environment	21,358	12,282	86,581	100,457	30,472	251,150
External Affairs—						
Canadian International Development Agency			*1,500			1,500
Indian Affairs and Northern Development	1,721,155	75,500	15,000	80,604	1,500	1,893,759
Industry, Trade and Commerce—						
Department			2,232			2,232
Labour			2,718			2,718
National Defence	935,850	121,394	148,591	106,534		1,312,369
National Health and Welfare	3,273	1,110	11,054	12,973	3,970	32,380
National Revenue—						
Taxation			4,258			4,258
Post Office			78,159	27,465		105,624
Public Works	121,101	9,125	13,525	10,819	234,841	389,411
Secretary of State—						
National Film Board				3,832		3,832
Public Archives				3,611		3,611
Public Service Commission			4,175			4,175
Solicitor General—						
Correctional Services	1,148	7,243				8,391
Royal Canadian Mounted Police	14,500	37,000	13,233		1,758	66,491
Transport	61,806	1,569	159,298	46,526	13,438	282,637
Treasury Board—						
National Research Council				1,109		1,109
Urban Affairs			4,928			4,928
National Capital Commission	24,900				1,500	26,400
Total	2,954,391	275,543	840,270	428,878	287,479	4,786,561

*The total amount of $1,500 is composed of theft of office equipment.
**Audio Visual Training Aids and office machinery stolen from Language School, Strathearn Annex, Montreal, Quebec.

Educational Leave Costs granted under Section 57 of the Public Service Terms and Conditions of Employment Regulations

Department	Employees	Allowances	Travel	Living	Tuition	Books	Other	Total
Agriculture	[1]27	[1]244,963	11,756	13,650	12,041	1,655		284,065
Communications	10	78,971	6,102	327	4,305	188		89,893
Consumer and Corporate Affairs	6	25,599			1,251	451		27,301
Energy, Mines and Resources	11	57,409	1,672	755	5,856	593	489	66,774
Environment	82	558,480	14,453	1,220	24,698	3,221	4,358	606,430
External Affairs—								
Department	[2]2				574			574
Canadian International Development Agency	7	11,129	525		2,184			13,838
International Joint Commission	1				275			275
Finance	3	23,283			315			23,598
Indian Affairs and Northern Development	40	260,021	4,725		24,824	6,755	27,170	323,495
Industry, Trade and Commerce—								
Department	1	4,308						4,308
Statistics Canada	11	60,225	1,957		7,327	666		70,175
Justice	3	74,374	92	1,348			8,477	84,291
Manpower and Immigration—								
Department	10	17,492			1,449	300		19,241
Unemployment Insurance Commission	2	34,585	4,900		1,418	350		41,253
National Defence	3	7,876	240					8,116
National Health and Welfare	40	345,562	6,673	17,500	22,208	1,850	570	394,363
National Revenue—								
Taxation	1	9,971			585	250		10,806
Privy Council	4	61,769	2,564	4,122	5,869	148	365	74,837
Public Works	8	31,493	1,757	2,654	2,163	711	4,160	42,938
Regional Economic Expansion	2	8,802			628	155	500	10,085
Secretary of State—								
Department	6	23,026	1,050	1,467	62	17	3,600	29,222
National Museums of Canada	2		762	3,000	4,673			8,435
Public Service Commission	70	361,866			4,794			366,660
Solicitor General	3	14,652	139		1,826	688	2,860	20,165
Correctional Services	39	381,589	1,405		18,288	1,197		402,479
Supply and Services	4	58,100	33	783	1,265	660		60,841
Transport	4	33,969			85	14	631	34,699
Urban Affairs	1	5,707			361			6,068
National Capital Commission	1	966	452					1,418
Veterans Affairs	21	13,111	817	1,079	1,989	300		17,296
Total	425	2,809,298	62,074	47,905	151,313	20,169	53,180	3,143,939

[1] Twenty-one of the above 27 employees were paid $212,126 in salaries while on educational leave.

[2] In addition, seven employees were granted educational leave with allowances in lieu of pay pursuant to TB Circular 1973-55 TB718445 of March 30, 1973 and total costs amounted to $54,591 including $49,486 for salaries.

Report of Surplus Material disposed of in 1974-75

Department or Agency	Obsolete but Serviceable		Surplus but Serviceable		Surplus but Repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture			31,800	1,556	27,247	2,314
Communications—						
Department	48,094	1,462	45,009	2,210	14,555	903
Canadian Overseas Telecommunication Corporation					450	
Canadian Radio-Television Commission					100	
Consumer and Corporate Affairs	320	190	495	118	472	451
Energy, Mines and Resources—						
Department	177,905	5,018	137,234	8,844	44,539	20,560
Atomic Energy of Canada Limited	414	65	126,665	35,711	23,216	47,144
Environment—						
Department	20,288	2,281	132,144	27,205	128,890	4,509
Great Lakes Fisheries Commission			1,110	600	231	79
External Affairs			27,550	669	131,954	347
Finance—						
Department			1,393	35		
Auditor General's Office						7
Indian Affairs and Northern Development	11,278	1,104	87,405	15,638	37,230	27,701
Industry, Trade and Commerce—						
Statistics Canada			2,496	505	1,451	
Justice—						
Department			138	70		
Federal Court of Canada					5	
Labour—						
Department			150	100	94	
Information Canada			1,500	48	634	
Manpower and Immigration—						
Department			3,518	474	7,513	2,669
Unemployment Insurance Commission					81,287	2,783
National Defence—						
Canadian Armed Forces	7,017,175	226,911	7,029,393	468,928	2,725,736	1,499,296
Defence Research Board	2,588	196	269,992	10,586	47,782	10,128
Defence Construction (1951) Limited					56	
National Health and Welfare	30,301	5,885	80,287	20,155	28,556	9,707
National Revenue—						
Customs and Excise	2,532	1,199	737	31	45,700	
Taxation			19,632	941	78,546	56
Post Office	67,944	7,988	200	41	46,924	3,466
Privy Council—						
Privy Council Office					626	
Chief Electoral Officer				958		
Public Works	94,100	4,452	220,277	58,682	57,438	9,636
Regional Economic Expansion			36,908	5,651	3,425	686
Science and Technology—						
Science Council of Canada			1,600			
Secretary of State—						
Department					141	608
Canadian Broadcasting Corporation			87,357	2,858	930	
Public Archives						27,393
Public Service Commission			8,000	478	380	

Report of Surplus Material disposed of in 1974-75—*Concluded*

Department or Agency	Obsolete but Serviceable		Surplus but Serviceable		Surplus but Repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Solicitor General—						
Correctional Services	755	236	85,579	10,950	3,843	4,035
National Parole Board			216	101		
Royal Canadian Mounted Police	45,991	3,349	1,371,440	210,680	182,267	11,912
Supply and Services—						
Department—						
Regular Departmental Surplus	5,508	1,372	23,366	827	444,131	3,796
Printing Operations			167,877	2,233	4,813	1,886
Defence Program			932,071	504,305	8,575	527,307
Defence Program Revolving Fund			20,654	3,390	872	17
Account of Canadian Commercial Corporation			3,022	55		127
Canadian Arsenals Limited			58,821	21,197	1,100	
Crown Assets Disposal Corporation					1,605	
Royal Canadian Mint			200	137	1,624	891
Transport—						
Department	142,893	3,373	315,435	77,239	735,934	24,333
Canadian Transport Commission					127	
National Harbours Board	1,034	321	1,793	376	1,400	
St. Lawrence Seaway Authority	3,043	242	92,149	40,043	29,715	83,166
Treasury Board—						
National Research Council of Canada	10,644	475	52,692	2,691	8,283	460
Urban Affairs—						
Central Mortgage and Housing Corporation			20,325	350	4,693	
Veterans Affairs	4,298	513	59,425	12,209	37,719	1,105
Total	7,687,105	266,632	11,558,055	1,549,875	5,002,809	2,329,478

Summary of Accounts Properly Chargeable to the Fiscal Year 1974-75 but carried over to the Fiscal Year 1975-76

Department	Vote No.	Invoice received on or before April 30, 1975 — Inter-departmental: Insufficient funds	Inter-departmental: Other reasons	Other: Insufficient funds	Other: Other reasons	Invoice received after April 30, 1975: Inter-departmental	Other
		$	$	$	$	$	$
Agriculture	1		2,565		29,574	8,249	9,811
	5	36,065		732,019	10,888	49,590	12,593
	10				24,781		18,562
	15	99,780		120,467	4,062	5,260	9,053
	20				30,251		4,057
	25				13,968		52,970
	35		1,552		79,414		29,751
	40		184		496	136	18,702
	55				38,463		231,425
		135,845	*4,301*	*852,486*	*231,897*	*63,235*	*386,924*
Communications—							
Department	1					35,797	400,985
	5			11,673		3,098	213,366
Canadian Radio-Television Commission	15	14,100	8,678	36,442	6,623		114,218
		14,100	*8,678*	*48,115*	*6,623*	*38,895*	*728,569*
Consumer and Corporate Affairs	1					11,511	7,824
	5					12,623	21,232
	10					2,909	6,981
	15					1,823	22,117
	20					790	
	25					8,035	1,369
	30					38,303	17,753
						75,994	*77,276*
Energy, Mines and Resources—							
Department	1		568		22,987	940	7,248
	5		4,163		17,376	5,044	19,503
	15		36,823		86,873	2,303	30,764
Atomic Energy Control Board	20	10,846		8,935			742
Energy Supplies Allocation Board	51b					1,191	2,638
National Energy Board	50				14,775	478	4,411
		10,846	*41,554*	*8,935*	*142,011*	*9,956*	*65,306*
Environment	1				1,491	18,082	26,852
	5		8,565		138,627	11,870	70,907
	10		411		39,881		6,309
	20		4,747		47,481	120,015	120,524
	25				50,557	648	28,959
			13,723		*278,037*	*150,615*	*253,551*
External Affairs—							
Department	1		142,144		78,936	17,897	30,160
	5				76,295		121,935
Canadian International Development Agency	25				[1]1,260		27,315
	30				[2]734		
					[3]15,154		
International Joint Commission	40		7,971		7,103	315	1,173
			150,115		*179,482*	*18,212*	*180,583*
Finance—							
Department	1						2,952
Auditor General	20		128		301	1,796	1,540
Insurance	25					2,325	
Tariff Board	Stat.	86		6,703	315		
		86	*128*	*6,703*	*616*	*4,121*	*4,492*
Governor General and Lieutenant-Governors	1					3,215	500
Indian Affairs and Northern Developments	1					5,426	10,632
	5	19,545	111[4]	1,843,781	953,838[4]	4,361	1,517,901
	10			326,872	10,426[5]	3,118	16,045
	30					43,178	42,252
	35						23,185
	40						442,685
	80		11,544		29,137	11,940	26,034
	85	25,885		418,805	56,523[6]	12,456	15,292
		45,430	*11,655*	*2,589,458*	*1,049,924*	*80,479*	*2,094,026*

Summary of Accounts Properly Chargeable to the Fiscal Year 1974–75 but carried over to the Fiscal Year 1975–76—*Continued*

Department	Vote No.	Invoice received on or before April 30, 1975				Invoice received after April 30, 1975	
		Inter-departmental		Other			
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Inter-departmental	Other
		$	$	$	$	$	$
Industry, Trade and Commerce—							
Department	1		1,685		10,493	25,167	29,093
	5						233
	10		2,528,050		15,903		1,617,644
	30		2,313		9,985		21,061
	35						45
Statistics Canada	50					1,431	63,590
			2,532,048		*36,381*	*26,598*	*1,731,666*
Justice	1					4,709	38,259
	15	47,258		10,381			
	25	84,648		21,147			
	30					155	693
		131,906		*31,528*		*4,864*	*38,952*
Labour—							
Department	1					24,660	19,058
Canada Labour Relations Board	5	12,197		35,328	65	1,080	1,220
Information Canada	10	25,686	7,358		61,044		
		37,883	*7,358*	*35,328*	*61,109*	*25,740*	*20,278*
Manpower and Immigration—							
Department	1					10,017	8,662
	5			139		43,471	46,597
	10			225,996		20,121	1,771,901
	15	45,435		6,760		4,824	21,809
	20	99,131		8,635			124
Unemployment Insurance Commission	Stat.		1,274		57,505	36,110	22,801
		144,566	*1,274*	*241,530*	*57,505*	*114,543*	*1,871,894*
National Defence	1	3,084,750		30,366,451		304,977	6,464,696
	5	5,795,179		15,654,607	203,000	827,000	4,861,155
	15				10,019		1,747
		8,879,929[7]		*46,021,058*[7]	*213,019*	*1,131,977*	*11,327,598*
National Health and Welfare	1		46,789		1,150	34,978	5,412
	5					2,769	4,964
	15					300	1,735
	25	63,120	1,191	1,434,753	197,047	23,348	477,041
	30				75,064		
	35	106,379	3,000	934,108	49,863	21,100	277,338
	40		9,169		4,071	65,722	70,803
	45				2,131,286		352,908
	50				153	72	6,787
	55				95,499		28,639
		169,499	*60,149*	*2,368,861*	*2,554,133*	*148,289*	*1,225,627*
National Revenue—							
Customs and Excise	1		8,077		7,950	18,946	30,663
Taxation	5		1,127		33,697	62,757	32,862
			9,204		*41,647*	*81,703*	*63,525*
Parliament—							
The Senate	1						749
House of Commons	5	43,072	2,021		584		17,505
Library of Parliament	10						1,022
		43,072	*2,021*		*584*		*19,276*
Post Office	1		24,627		61,103	52,378	159,380
	5		5,000	6,579,242	33,823	4,370	136,600
			29,627	*6,579,242*	*94,926*	*56,748*	*295,980*
Privy Council—							
Privy Council Office	1		73,728		15,417	33,871	21,725
	5		2,600		1,774	2,353	7,722
Commissioner of Official Languages	15					70	
Economic Council of Canada	20	19,033	2,145	6,486			2,384
Public Service Staff Relations Board	25				81	16	4,153
		19,033	*78,473*	*6,486*	*17,272*	*36,310*	*35,984*

Summary of Accounts Properly Chargeable to the Fiscal Year 1974-75 but carried over to the Fiscal Year 1975-76—*Continued*

Department	Vote No.	Invoice received on or before April 30, 1975				Invoice received after April 30, 1975	
		Inter-departmental		Other			
		Insufficient funds	Other reasons	Insufficient funds	Other reasons	Inter-departmental	Other
		$	$	$	$	$	$
Public Works	1	33,735	8,285	2,946	722	6,605	15,036
	5	9,738	1,699	12,192	2,877	704	5,782
	10	121,677	20,997	2,751,483	546,370	14,631	377,842
	15	3,648	1,198	23,297	70,689		156,186
	20	52		26,136	51,145		10,602
	25			20,300	19,695		15,373
	35			5,589	24,554		441
	40		117	174	3,431		
	CA				213		
Agriculture	WCA		55				
Canada Pension Plan	WCA					40	
Canadian Pension Services	WCA		20,354			1,450	
Communications	WCA					853	
Environment	WCA	145,575	860		1,858	57,787	63
External Affairs	WCA					1,678	
Indian Affairs and Northern Development	WCA	780	12,732	1,693,892	283,579	8,710	82,324
Information Canada	WCA					295	
National Capital Commission	WCA					2,348	
National Defence	WCA					241	
National Health and Welfare	WCA					5,970	437
National Revenue—							
Customs and Excise	WCA		20,250		16,517	673	14
Post Office	WCA				1,961	661	
Public Archives	WCA				985		
Representation Commissioner	WCA					120	
Royal Canadian Mounted Police	WCA		574	1,590	342		
Solicitor General	WCA				21,000		
Statistics Canada	WCA					2,015	
Supply and Services	WCA					10	
Transport	WCA		274			401	8
Unemployment Insurance Commission	WCA				13,070		
Veterans Affairs	WCA					86	
		315,205	*87,395*	*4,537,599*	*1,059,008*	*105,278*	*664,108*
Regional Economic Expansion	1		1,467		10,784	1,453	17,753
	5		379		2,516	122	100
	10		20,456		96,459		896,850
	20				2,394		
			22,302		*112,153*	*1,575*	*914,703*
Science and Technology—							
Ministry	1						12,154
Science Council of Canada	5	713	2,264			37	288
		713	*2,264*			*37*	*12,442*
Secretary of State—							
Department	1					1,048	7,584
	5						1,349
	15					90	2,673
	25					1,475	2,266
	30					7,609	12,750
Canadian Film Development Corporation	Stat.						990
National Library	*80	146,722	31,487[8]	104,215			
National Museums of Canada	85	361,051				29,961	
Public Archives	*95	25,321		105,569	41,737[9]		
Public Service Commission	110	144,880		385,788		52,355	74,631
Revolving Fund		1,797		20,205		5,759	20,559
		679,771	*31,487*	*615,777*	*41,737*	*98,297*	*122,802*
Solicitor General—							
Department	1		139		2,222	1,172	47,440
Correctional Services	5		13,760		155,505	4,291	67,000
	10		3,079		89,251		17,934
	15		1,726		58,388	7,007	20,336
Royal Canadian Mounted Police	20		1,861		8,468	25,099	159,909
	25		126		89,582	27,927	23,371
			20,691		*403,416*	*65,496*	*335,990*

Summary of Accounts Properly Chargeable to the Fiscal Year 1974-75 but carried over to the Fiscal Year 1975-76—*Concluded*

Department	Vote No.	Invoice received on or before April 30, 1975: Inter-departmental: Insufficient funds	Inter-departmental: Other reasons	Other: Insufficient funds	Other: Other reasons	Invoice received after April 30, 1975: Inter-departmental	Other
		$	$	$	$	$	$
Supply and Services—							
Department	1					588	12,489
	3						17,080
	10					9,666	138,896
						10,254	*168,465*
Transport—							
Department	1					29	11,263
	5	496	878	379,401	104,641	4,105	145,100
	10				23,682	2,394	181,782
	15			176,955	3,375	13,219	151,038
	20			1,918,071	820,455		149,323
	25			278,474	1,737		
	35					187	21,765
	40					257,234	53
	50					166	29,671
Canadian Transport Commission	70				47	3,089	12,925
		496	*878*	*2,752,901*	*953,937*	*280,423*	*702,920*
Treasury Board—							
Department	1						31,077
National Research Council of Canada	25				22,002	1,463	15,935
					22,002	*1,463*	*47,012*
Urban Affairs	1					75,580	68,160
Veterans Affairs	5			233			
	15		55		4,173	142	122
	30		9,232		369		288
	40				750		
	45				260,562	80,882	218,925
	50				6,126		
	55				13		3,973
Royal Canadian Mounted Police	20				1,059	1,389	20,114
Canadian International Development Agency	30		1,918		12,784	1,905	1,619
			11,205	*233*	*285,836*	*84,318*	*245,041*
Grand Total		10,628,380	3,126,530	66,696,240	7,843,255	2,794,215	23,703,650

(1) Claim lacked sufficient information.
(2) Suppliers account was processed, however, due to clerical error it was paid in fiscal year 1975-76.
(3) Accounts could not be processed in time.
(4) The difference between expenditures and appropriations was $1,733,386 which included $819,435 of restricted controlled allotments leaving a balance of $953,949 that could have been utilized.
(5) The difference between expenditures and appropriations was $622,133 which included $611,707 of restricted controlled allotments leaving a balance of $10,426 that could have been utilized.
(6) The difference between expenditures and appropriations was $165,134 which included $108,611 of restricted controlled allotments leaving a balance of $56,523 that could have been utilized.
(7) An amount of $3,763,000 was lapsed in National Defence Appropriations and was not available for payment of accounts in accordance with a Treasury Board requirement to lapse funds in respect of Student Summer Employment and to reserve funds for unpaid 1974-75 civilian pay adjustments.
(8) Unexpended balance of $31,486.88 consists of $30,244.05 of Vote 15 Bilingualism and $1,242.83 of Vote 80.
(9) Unexpended balance of $41,737.13 consists of $40,044.31 of Vote 15 Bilingualism and $1,692.82 of Vote 95.

Government of Canada Equity in Crown Corporations as at March 31, 1975

Corporation	Recorded government equity	Unrecorded government equity	Total government equity
	$	$	$
Air Canada	398,792,423	39,097,000	437,889,423
Atlantic Pilotage Authority		387,395	387,395
Atomic Energy of Canada Limited	842,485,974	(1)190,107,346	1,032,593,320
Bank of Canada	(2)5,920,000	24,080,000	30,000,000
Canada Deposit Insurance Corporation	10,000,000	15,398,934	25,398,934
Canadian Arsenals Limited	3,500,000	30	3,500,030
Canadian Broadcasting Corporation	207,694,410	29,367,082	237,061,492
Canadian Commercial Corporation	15,800,000	364,804	16,164,804
Canadian Dairy Commission	31,615,576	(3)15,288,401	46,903,977
Canadian Film Development Corporation	4,358,399	−1,536,902	2,821,497
Canadian National Railways	(4)2,670,036,504	787,890,208	3,457,926,712
Canadian National (West Indies) Steamship, Limited	325,000	227,680	552,680
Canadian Overseas Telecommunications Corporation	32,388,810	76,907,172	109,295,982
Canadian Patents and Development Limited	296,199	127,540	423,739
Canadian Saltfish Corporation	1,221,000		1,221,000
Cape Breton Development Corporation	2,500,000	74,157,570	76,657,570
Central Mortgage and Housing Corporation	7,278,704,836	(5)58,198,000	7,336,902,836
Company of Young Canadians		49,363	49,363
Crown Assets Disposal Corporation	13,239,560	−3,068,852	10,170,708
Defence Construction (1951) Limited		31	31
Eldorado Aviation Limited		257,039	257,039
Eldorado Nuclear Limited	(6)61,291,552	(7)39,155,710	100,447,262
Export Development Corporation	830,879,804	(8)68,848,000	899,727,804
Farm Credit Corporation	1,663,415,988	(9)37,664,194	1,701,080,182
Freshwater Fish Marketing Corporation	13,300,000		13,300,000
Great Lakes Pilotage Authority Limited		75,746	75,746
Industrial Development Bank		33,293,146	33,293,146
Laurentian Pilotage Authority		168,513	168,513
National Arts Centre Corporation		−110,310	−110,310
National Battlefields Commission		2,232,925	2,232,925
National Capital Commission	70,800,824	191,864,270	262,665,094
National Harbours Board	302,481,557	(10)275,473,404	577,954,961
Northern Canada Power Commission	116,199,682	(11)8,455,073	124,654,755
Northern Transportation Company Limited	54,100,000	(12)2,987,612	57,087,612
Pacific Pilotage Authority		905,157	905,157
Royal Canadian Mint	21,142,000	2,006,774	23,148,774
St. Lawrence Seaway Authority	786,593,655	−1,207,484	785,386,171
Uranium Canada Limited	29,165,524		29,165,524
	15,468,249,277	1,969,013,845	17,437,263,122
*Government equity recorded in Schedule E—"Advances, Loans, and Investments Domestic—Miscellaneous"	13,239,560		
Total per Schedule E–"Advances, Loans and Investments—Domestic—Crown Corporations"	15,455,009,717		

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-ends falling in the fiscal year ended March 31, 1975 plus adjustments for transactions with the corporations from their year-end dates to March 31, 1975.

Included in the unrecorded equity of the Government of Canada in Crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt and have been fully expended in the acquisition of the Crown corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown Corporations. The equity of the Government in these subordinate companies is recorded in "Unrecorded government equity". The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; Eldorado Aviation Limited and Northern Transportation Company Limited are wholly-owned subsidiaries of Eldorado Nuclear Limited; The Industrial Development Bank is a wholly-owned subsidiary of the Bank of Canada; The Great Lakes Pilotage Authority is a wholly-owned subsidiary of The St. Lawrence Seaway Authority; and The Seaway International Bridge Corporation is 50% owned by The St. Lawrence Seaway Authority.

(1)Includes accrued interest of $174,063,404.
(2)Includes premium on acquisition of capital stock, $920,000.
(3)Includes accrued interest of $535,190.
(4)Includes loans in respect of Yarmouth–Bar Harbour ferry service, $469,588.
(5)Includes accrued interest of $53,198,000.
(6)Includes premium on acquisition of capital stock, $1,660,797.
(7)Includes accrued interest of $5,292,760.
(8)Includes accrued interest of $14,874,000.
(9)Includes accrued interest of $36,311,114.
(10)Includes capitalized interest of $1,547,395 re Burrard Inlet Studies.
(11)Includes accrued interest of $2,849,026 and capitalized interest of $664,493.
(12)Includes accrued interest of $294,812.
(13)Financial statements not available.

Accounts Receivable at March 31, 1975

Department	Current year	Previous years		Total
		Collectable	Uncollectable	
Agriculture	599,433	465,145	6,253	1,070,831
Communications	38,402	14,528	2,387	55,317
Consumer and Corporate Affairs	464,308	435,561	24,102	923,971
Energy, Mines and Resources	383,320	3,640	11,951	398,911
Environment	1,018,594	26,347		1,044,941
External Affairs	1,133,962	2,423,439	40,216	3,597,617
Finance	15,004,477	27,468,876	552,930	43,026,283
Governor General and Lieutenant-Governors	94			94
Indian Affairs and Northern Development	1,614,624	810,431	267,434	2,692,489
Industry, Trade and Commerce	1,742,576	816,913	30,007	2,589,496
Justice	60,538	3,438	325	64,301
Labour	33,487	818		34,305
Manpower and Immigration	1,257,509	695,490	1,251,105	3,204,104
National Defence	10,554,557	11,885,327	2,053	22,441,937
National Health and Welfare	5,901,229	5,662,000	658,050	12,221,279
National Revenue	143,800,894	555,316,921	23,947,681	723,065,496
Parliament	3,344	9,542		12,886
Post Office	5,081,181	204,576		5,285,757
Privy Council	321	2,399		2,720
Public Works	2,207,385	9,627,419	2,029	11,836,833
Regional Economic Expansion	3,293,647	5,716,896	4,146,068	13,156,611
Secretary of State	88,796	31,595	1,202	121,593
Solicitor General	1,935,336	32,071	1,101	1,968,508
Supply and Services	347,951	38,921		386,872
Transport	4,122,614	1,754,365	196,938	6,073,917
Treasury Board	424,187	208,472	6,822	639,481
Urban Affairs	27,674	11,802		39,476
Veterans Affairs	6,386,081	1,886,918	302,771	8,575,770
Total	207,526,521	625,553,850	31,451,425	864,531,796

SECTION 13

PUBLIC ACCOUNTS
1974-75

Statements as Required by the Financial Administration Act

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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of $1,000 or more granted by the Governor in Council

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—

Remissions of customs and excise duties and taxes (exclusive of those for benefit of non-profit institutions, Government Departments and Crown Corporations) where the total remitted was $1,000 or over.

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent on behalf of the Government, to be used in connection with United States Government projects, joint Canada–United States projects, or United States Government establishments in Canada:

Canadian General Electric Limited, Toronto, Ont.	$ 53,738
Genelcom Limited, Toronto, Ont.	1,302
ITT Canada Limited, Toronto, Ont.	1,601
RJ Stampings Company Limited, Montreal, Que.	5,183
Raytheon Canada Limited, Waterloo, Ont.	6,727
	68,551

Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

AQA Industries, Waterloo, Ont.	4,934
Aircraft Appliances and Equipment Limited, Bramalea, Ont.	7,709
Amphenol Canada Limited, Scarborough, Ont.	4,386
Atco Special Products Division, Calgary, Alta.	36,898
Beaconing Optical and Precision Materials Company Limited, Montreal, Que.	4,660
Braydon Electro Limited, Quebec, Que.	8,917
C and R Devices Limited, Toronto, Ont.	1,450
Canadair Limited, Montreal, Que.	28,870
Canadian General Electric Company Limited, Toronto, Ont.	20,459
Canadian Industries Limited, Montreal, Que.	30,957
Canadian Marconi, Montreal, Que.	9,295
Canadian Vickers Limited, Montreal, Que.	23,089
Davie Shipbuilding Limited, Montreal, Que.	103,122
Garrett Manufacturing Limited, Rexdale, Ont.	100,860
General Instruments of Canada Limited, Toronto, Ont.	1,093
Gil Wal Machine Limited, Waterloo, Ont.	8,887
Hawker-Siddeley Canada Limited, Toronto, Ont.	41,298
Helipot Division of Beckman Instruments Incorporated, Toronto, Ont.	2,908
Hermes Electronics Limited, Dartmouth, NS.	536,016
Joly Engineering Products, Montreal, Que.	1,570
Linamar Machine Limited, Ariss, Ont.	25,742
Listron Enterprises Registered, Toronto, Ont.	1,931
Litton Systems (Canada) Limited, Rexdale, Ont.	59,393
Magna Electronics, Toronto, Ont.	1,894
Motorola Semi-conductor Products, Toronto, Ont.	15,651
Oden Machine Works Limited, London, Ont.	13,627
Orenda Limited, Toronto, Ont.	1,195
Rand J Machine Engineering, Kitchener, Ont.	2,147
RJ Stampings Company Limited, Montreal, Que.	10,521
Radio Engineering Limited, Atholville, NB.	5,730
Raytheon Canada Limited, London, Ont.	136,166
Sparton of Canada Limited, London, Ont.	19,518
Superior Art Dies, Kitchener, Ont.	2,176
Tecumseh Metal Products Limited, Windsor, Ont.	2,147
WR Elliot Company Limited, Kitchener, Ont.	8,887
York Division Borg-Warner Canada, Rexdale, Ont.	40,376
Zettel Manufacturing Limited, Kitchener, Ont.	1,295
	1,325,774

Remission in lieu of drawback of 99% duties and taxes paid on imported petroleum products supplied as ships' stores or exported:

Imperial Oil Limited, Toronto, Ont.	174,245
Gulf Oil Canada Limited, Toronto, Ont.	1,929
Koch Oil Company Limited, Calgary, Alta.	9,968
Liquifuels Division, Canadian Fuel Marketers Groups Limited, Don Mills, Ont.	2,309
St Catharines Fuels Division, Canadian Fuel Marketers Groups Limited, St Catharines, Ont.	1,048
Shell Canada Limited, Don Mills, Ont.	190,587
Standard Oil Company of BC Limited, Vancouver, BC.	29,347
	409,433

Remission of taxes imposed under the Excise Tax Act in case where, on the basis of expert opinion, it is considered that litigation would not be expedient:

Block, Louis R, Lethbridge, Alta.	4,319

Remission of excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment:

Alberta Liquor Control Board, Calgary, Alta.	1,500
Alberta Liquor Control Board, Edmonton, Alta.	1,870
Alberta Distilleries Limited, Calgary, Alta.	2,573
Canadian Park and Tilford Distilleries, Limited, North Vancouver, BC.	3,191
Carling O'Keefe Limited, Etobicoke, Ont.	1,242
Carling O'Keefe Limited, Toronto, Ont.	1,360
Carling O'Keefe Limited, Calgary, Alta.	1,192
Carling O'Keefe Limited, Vancouver, BC.	1,678
Corby Distilleries Limited, Corbyville, Ont.	7,978
Hiram Walker and Sons Limited, Walkerville, Ont.	2,910
Labatt's Limited, Winnipeg, Man.	1,075
Labatt's Brewery Limited, LaSalle, Que.	13,443
Liquor Control Commission, Winnipeg, Man.	2,706
Liquor Control Board Province of British Columbia, Vancouver, BC.	3,771
Liquor Administration Branch of British Columbia, Vancouver, BC.	4,259
Molson's Brewery (Ontario) Limited, Toronto, Ont.	8,784
Molson's Brewery (Quebec) Limited, Québec, Que.	7,527
Molson Brewery BC Ltd, Vancouver BC.	1,161
Olands Breweries (1971) Limited, Halifax, NS.	1,220
Sick's Lethbridge Brewery Limited, Lethbridge, Alta.	2,237
Société des Alcools du Québec, Québec, Que.	28,445
The Carling Breweries Limited, Winnipeg, Man.	1,513
William Dow Brewery Limited, Montreal, Que.	2,647
	104,282

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

Remission of excise duty on cigarettes and tobacco destroyed under excise supervision because they were unfit for human consumption:

Bastos du Canada Ltée, Louiseville, Que	2,128
Benson and Hedges (Canada) Limited, Brampton, Ont	75,936
MacDonald Tobacco Inc, Montreal, Que	75,440
Rothmans of Pall Mall Canada Limited, Toronto, Ont	4,968
Theodorus Niemeyer Manufacturing Co Ltd, Willowdale, Ont	3,553
	162,025

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Aquatine Company of Canada Limited	4,479,211
Arcadia Limited	9,141
Arctic Marine Enterprises Incorporated	10,494
Blue Peter Steamship Company Limited	825,067
Bob-Lo Company	24,375
CP Rail Limited	1,190,000
Canadian Dredge and Dock Company Limited	166,343
Canadian Fuel Marketers Limited	1,502,531
Cessna Aircraft	353,471
Compagnie Générale de Géophysique	176,754
Department of Energy, Mines and Resources	34,543
Department of Transport	21,250,000
Eastcan Exploration Limited	224,848
Field Aviation Company Limited	76,131
Geophysical Services Incorporated	143,622
Golden Eagle Canada Limited	9,344,167
Gulf Oil Canada Limited	1,669,175
Halidon Canada Limited	1,190,000
Hay, Glen R	1,271
Hughes Helicopters	36,502
Imperial Oil Limited	5,785,322
Incan Ships Limited	1,009,021
International Jet Air Limited	60,987
Kornkven, Don	3,244
Lohse, Roy W	1,627
Miramichi Air Services	2,246
Murphy Oil Company Limited	490,182
Noranda Sales Group Corporation Limited	2,314,791
Okanagan Helicopters Limited	454,110
Pacific Western Airlines	208,009
Province de Québec	44,055
Quebec Iron and Titanium Corporation	2,239,850
Resolute Shipping Limited	559,396
Rockwell International of Canada Limited	297,768
Roy-Lo Canadian Trading and Transport Limited	148,750
Rubbert, Myron	1,055
Shell Canada Limited	757,014
Sun Oil Company	355,327
Telephone Company Limited (NB)	43,679
Teshmont Consultants Limited	196,667
Toryoung Associates	124,532
Trident Steamships Limited	502,463
United Aircraft of Canada	205,702
Vought Helicopters	20,581
	58,534,024

The following Order-in-Council was not acted upon during the fiscal year 1974-75:

PC 1966-37/1899 October 6, 1966

Remission of duties and taxes by Order-in-Council PC 1953-18/894 dated June 9, 1953, on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the fiscal year 1974-75:

British Columbia Railways	28,893
Burlington Northern Railway	313,613
Canadian National Railways	556,933
C P Rail	141,312
Chesapeake and Ohio Railway	103,652
Napierville Junction Railway	44,607
Penn Central Company	147,780
Quebec, North Shore and Labrador Railway	52,893
	1,389,683

To amend reporting in 1973-74 Public Accounts

	Reported in 1973-74	Should have been
Burlington Northern Railway	154,802	161,523
Canadian National Railways	172,498	173,677
C P Rail	218,228	276,472
Chesapeake and Ohio Railway	120,258	119,815
Penn Central Company	41,037	38,465
Quebec, North Shore and Labrador Railway	113,892	139,395

Remissions by Order-in-Council PC 1975-302 dated February 11, 1975 covering the full remission of duties and taxes on diesel locomotives imported temporarily to furnish motive power to facilitate the transportation of grain in Canada during the years 1973 and 1974:

British Columbia Railways	94,429
Canadian National Railways	1,736,466
C P Rail	1,090,865
	2,921,760

Remission of customs duty on goods, tooling, ground support equipment and initial support spares for use in the development, manufacture and initial activities of F5 and T38 type aircraft, with effect from October, 1965:

Canadair Limited, Montreal, Que	6,794

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Remission of sales tax on aircraft and engines imported for use in combined international and domestic service and of customs duty, sales tax and excise taxes on domestic and imported parts, materials, equipment and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service:

Canadian Pacific Air Lines Ltd, Vancouver, BC	7,156,209
Pacific Western Airlines Ltd, Vancouver, BC	614,748
Transair Ltd, Winnipeg, Man	224,335
	7,995,292

Remission of customs duties in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles:

American Motors (Canada) Limited, Brampton, Ont	19,655,959
Canadian Motor Industries Limited, Sydney, NS	203,030
International Harvester Company of Canada Limited, Hamilton, Ont	17,774,433
Mack Trucks Canada Limited, Toronto, Ont	1,077,304
Motor Coach Industries Limited, Winnipeg, Man	1,749,242
	40,459,968

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1974-75 and where in all cases the amount was not less than $25.00:

AHI Communications Complex Incorporated	3,191
AMF Incorporated	2,016
AMF Tuboscope Incorporated	177,260
AP Parts of Canada Limited	6,534
AR Williams Machinery Company Limited	2,707
ARO Canada Limited	1,157
AS Distributors Incorporated	5,846
AW Walword Incorporated	1,887
Abex Industries Limited	4,540
Acco Canadian Company Limited	1,711
Acme Steel Company of Canada Limited	4,045
Accuracy of Canada Limited	2,375
Accurate Diecasting Limited	1,001
Act Computer Corporation	1,677
Acuity Systems Incorporated	1,656
Adhesive Engineering Company	13,267
Adicon Electronics	2,271
Aga Tronics Limited	1,394
Air Canada	133,601
Air France District de Québec	2,198
Air King Limited	17,903
Airsearch Division of Garet Corporation	2,565
Akhurst Machinery Limited	1,218
Aladdin Industries Incorporated	5,551
Albany Felt Company of Canada Limited	19,654
Alberta Government Telephones	2,645
Alberta Natural Gas Company Limited	3,898
Alcan Canada Limited	1,513
Alcan Metallic	25,119
Alemitit	16,992
Algoma Steel Corporation Limited, The	4,191
Allan Crawford Associates Limited	48,013
Allen RC Incorporated	3,884
Allied Chemical Canada Limited	6,067
Allis Chalmers—Rumely Limited	10,448
Alpine Helicopters Limited	6,328
Alpine Productions	1,248
American Airlines	13,957
American Biltrite Rubber Company Limited	18,389
American Can of Canada Limited	8,942
American Chain and Cable Company	9,416
American Contract Bridge League	2,739
American Express	2,382
American Honda Motor Company Incorporated	1,926
Ampex of Canada Limited	40,293
Aoco Limited	3,467
Applied Electronics Limited	7,698
Aqua Pacific Supplies Limited	1,392
Armstrong Cork Industries Limited	2,255
Arrow Hart of Canada Limited	3,174
Artec Canada Limited	2,471
Asea Industries Limited	1,478
Ashworth Automation	4,022
Atlantic Aviation of Canada Limited	17,146
Atlantic Resource Consultant Limited	3,543
Atlantic Shopping Centres Limited	6,208
Audio Magnetics Corporation of Canada	1,479
Aurora Products Limited	3,107
Autex Incorporated	3,306
Auto Metrics Company c/o International Nickel Company	3,161
BOAC	1,536
Babcok and Wilcox Canada Limited	12,684
Bailey River Farms Limited	4,147
Bakers Sales and Service	2,574
Baroid of Canada Limited	1,304
Baron Rubber Limited	16,919
Barshaw Office Systems	1,108
Base Commander, Trenton	3,503
Basett Minor of Canada Limited	2,639
Bay Concrete Products Limited	16,966
Becker Star Silo Limited	4,852
Beckman Instruments Incorporated	20,665
Beckwith Bemis Limited	1,036
Bedard and Girard Limited	1,512
Bedford Industries Limited	2,004
Behlen Wickes Company Limited	9,864
Bell Aerospace Canada	17,676
Bell Canada	1,302
Bell Canada—Northern Electric Research Limited	18,445
Bell Helicopter	56,558
Bell and Howell Canada Limited	12,334
Bellows International Limited	3,124
Beloit Corporation	2,447
Beloit Sorel Walmsley Limited	1,483
Bendix Corporation Incorporated	1,169
Bentley Nevada Canada Limited	6,351
Bergair Incorporated	2,900
Berry—Hill Limited	2,189
Bestpipe Limited	2,321
Betz Laboratories Limited	3,624
Bingham Pump Company Limited	3,616
Bingham-Willamette Limited	5,181
Black Clawson Kennedy Limited	2,251
Blackstone Industrial Products Limited	97,402
Blye Beard Products	23,144
Boeing Company of Canada Limited, The	5,254

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Boeing Vertol Company	37,128
Borden Chemical Company (Canada) Limited, The	48,852
Bowie Manufacturing Incorporated	2,297
Bow Plastics Limited	1,139
Bracett, Robert D.	1,674
Brevel Productions Limited	1,596
Brian Engineering Limited	1,355
Brinkmann Instruments (Canada) Limited	1,146
British Airways	3,612
British Columbia Sugar Refining Company Limited	3,234
British Columbia Telephone Company	2,228
British Columbia Television Broadcasting System Limited	10,211
Brochu, A and A	11,345
Browning Ferris Industries	9,069
Brown, HH Shoe Company Canada Limited	1,572
Bruel and Kjaer Canada Limited	8,891
Bucyrus Erie Company of Canada Limited	4,933
Budd Automotive Company of Canada Limited	3,876
Buffalo Turbine Agricultural Equipment Company	1,098
Bulk Carriers Limited	25,430
Bulldog Productions Limited	31,389
Bundy of Canada Limited	10,928
Burroughs Business Machines Limited	5,568
Butler Metal Limited	15,122
CAE Electronics Limited	1,533
CBI Crawford Bardco	2,043
CBI Industries Limited	2,761
CBS News	2,761
CESSCO Division CESSCO International Limited	4,353
CESSCO International Limited	4,081
CFTO TV Limited	16,538
CHCH TV	7,911
CHCS Canada Limited	2,096
CHGM	1,505
CHIN Radio	2,768
CHSJ TV	1,334
CKLW TV	12,993
CM Equipment Incorporated	15,264
CP Hotels	5,250
CPC Sales and Rentals	43,240
Cable Brothers Limited	1,661
Calais Water and Power Company	1,638
Caldwell A/V Equipment Company Limited	5,338
Calgary Exhibition and Stampede	8,996
Calgary Herald Division of Southam Press	2,999
Calgary Power Limited	3,231
Calgary Television Limited	10,620
Calm Air Limited	49,573
Calmar Plastics Limited	8,691
Calvin Park 7th Day Adventist	13,245
Canada Cup	1,890
Canada No-Joint Concrete Pipe Limited	2,595
Canada Packers Limited	5,127
Canadair Limited	1,832
Canadian Blower and Forge Company Limited, The	1,688
Canadian Broadcasting Corporation	12,248
Canadian Build of Pathis	1,603
Canadian Dynamics Limited	2,730
Canadian Forces Base—Halifax	23,245
Canadian Forces Base—Moncton	5,305
Canadian Forest Products Limited	1,236
Canadian Fran Limited	11,234
Canadian Fuel Marketers Limited	134,992
Canadian General Electric Company Limited	136,574
Canadian Ingersoll-Rand Company Limited	6,621
Canadian International Paper Company	2,374
Canadian Johns Manville Company Limited	9,777
Canadian Kenworth Limited	4,713
Canadian Keyes Fibre Company	4,390
Canadian Liquid Air Limited	6,092
Canadian Marconi Company	5,104
Canadian Motor Industries Limited	7,625
Canadian Motorola Electric	11,218
Canadian Motorola Limited	1,667
Canadian Motor Sales Corporation Limited	1,100
Canadian National Railway	93,324
Canadian Opera Company	10,031
Canadian Pacific Airlines Limited	27,843
Canadian Pacific Railways	12,037
Canadian Pittsburg Industries Limited	8,459
Canadian Pneumatic Tool Company Limited	10,919
Canadian Porcelain Company Limited	18,518
Canadian Press, The	2,187
Canadian Steel Foundries	8,789
Canadian Thermos Products Limited	25,914
Canadian Timken Company, Division Roll Bearing Company	3,814
Canadian Vac-Hyd Processing	1,085
Canadian Worcester Controls Limited	6,622
Canadylet Closures Limited	10,129
Canon OBM Limited	1,345
Canplas Industries Limited	89,402
Canron Limited	36,395
Cantalab Limited	2,515
Capilano Engineering Company Limited	1,567
Capitol Industries Limited	3,928
Capwel Plastics Limited	18,050
Caterpillar of Canada Limited	2,229
Central Canadian Exhibition	14,690
Century 21 Studios	1,186
Charles Evans Eaton Corporation	1,434
Checkpoint Systems Inc.	1,343
Chemical Leaman Tank Lines Incorporated	1,718
Chesapeake and Ohio Railway Company	61,284
Chessie Systems Limited	6,744
Chevron Standard Limited	29,181
Chimo Equipment Limited	2,463
Chinook Industrial Supplies Limited	5,084
Chrysler Canada Limited	20,214
Chrysler Marine Dealer Meeting	23,485
Chubb Mosler and Taylor Safes Limited	8,470
Churchill Falls Lab Corporation	1,239
Cinepix	1,625
Circle J Canada Limited	8,387
City of Bangor	4,205
City of Calgary (Police)	1,926
City TV (Toronto)	19,484
Clark Equipment of Canada Limited	13,710
Clark, Freddy	3,236
Clayton George D and A Associates	11,226
Clayton Sales and Service Limited	21,048
Clinical Diagnostic Department (Union Carbide Corporation)	1,286
Cole Division (Litton Business Equipment Limited)	1,696
Coleco Canada Limited	20,137
Collins Radio Company of Canada Limited	3,478

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Collingwood Shipyards	2,681
Collins Radio Company of Canada Limited	11,077
Columbia Records Canada Limited	10,057
Communication Manufacturing Company of Canada Limited	29,892
Components (JV) of Canada Limited	1,878
Computer Concept Corporation	1,714
Computer Horizons	10,189
Computer Services	16,840
Computing Devices of Canada Limited	4,605
Com-Share Canada Limited	41,678
Comtech Group	1,222
Comtest Communications	1,215
Concert Productions	12,429
Concrete Pipe Company	3,317
Consolidator Computer Incorporated	2,457
Consumer Glass Company Limited	2,781
Continental Can Company	3,524
Contractors Machinery and Equipment Limited	10,806
Control Data Canada Limited	19,619
Cooper Bessemer of Canada Limited	47,127
Cooper Cranes Limited	23,584
Corning Glass Works of Canada Limited	54,470
Corpac Canada Limited	61,421
Costello Equipment Company Limited	20,656
Cramer, WC	1,614
Crawford Fittings Canada Limited	6,915
Crothers Limited	2,550
Crouse-Hinds Canada Limited	10,245
Crown Controls Manufacturing Limited	1,596
Crown Cork and Seal Company Limited	1,129
Crown Zellerbach Canada Limited	2,195
Cryovac Limited	5,091
Culligan and McCallum Incorporated	1,007
Custodis Canadian Chimney Limited	10,930
Cynamid of Canada Limited	19,081
DFVLR	3,535
DME of Canada Incorporated	4,063
DMG of Canada Limited	7,398
DST Industries c/o Ford Motor Company	9,411
Daishowa-Marubeni International Limited	2,427
Daisy Heddon Manufacturing Limited	7,658
Dames and Moore	1,056
Damron Company	1,203
Dana Corporation	5,182
Datagraphics	1,150
Daymond Limited	16,865
Dayton Steel Foundry of Canada Limited	7,462
Decca Radar Canada	2,592
Deere, John Limited	73,764
De Havilland Aircraft Limited	33,166
Dellce Associated	4,644
Dennison Manufacturing Company, Dennison Copier Division	1,740
Dentex Electronics	3,032
Dent and Valis (Canada) Limited	2,238
Devry Institute of Technology	1,460
Diamond Construction (1961) Limited	4,563
Dictaphone Corporation Limited	10,628
Diesel Division General Motors of Canada Limited	1,879
Digital Components Company	1,259
Digital Development	4,394
Digital Equipment Company of Canada	5,557
Digital Graphics Limited	12,530
Diva Incorporated	11,502
Divine Light Mission	5,310
Doble Engineering Company	1,991
Dodwell Manufacturing Company Limited	1,376
Dochler Canada Limited	1,312
Dome Petroleum Limited	5,494
Dominion Cellulose	16,175
Dominion Comb and Novelty Company	4,676
Dominion Electric Protection Company	1,499
Dominion Engineering Works Limited	1,288
Dominion Forge Company Limited	10,124
Dominion Foundries and Steel Limited	1,518
Dominion Stores Limited	6,337
Dominion Tape of Canada Limited	1,338
Dominion Textiles Limited	5,889
Domtar Construction Limited	1,302
Domtar Packaging Limited	1,123
Donald Lee Laib —Morrie Limited	1,249
Donless Manufacturing Industries Limited	1,457
Donless Plastics	22,852
Donn Products (Canada) Limited	40,830
Do-Ray Lamp Company	1,748
Dorr-Oliver-Long Limited	1,200
Dow Chemical Company Limited	31,438
Dowell of Canada	6,119
Dresser Industries Limited	1,691
Drexel (JF) Company Limited	3,019
Drott Manufacturing	3,572
Dumco Metal Products Company Limited	5,877
Dunbar Kapple Incorporated	1,780
Dunlop Tire Canada Limited	3,690
Du Pont of Canada Limited	31,214
Dutch Twist Corporation	1,569
ECRM Incorporated c/o Calgary Herald	2,177
EIR Manufacturing Company Limited	18,925
EK Productions	5,262
EM Plastics and Electric Products	1,239
ESCO Limited	2,076
ETF Tools Limited	4,395
Eagle Electric of Canada Limited	3,123
East Side Plating Canada Limited	1,000
Eaton Gale Limited	5,536
Eaz-Lift Spring Corporation	4,41
Edam International Incorporated	1,36
Edwards of Canada Limited	1,059
Ekio Canada Limited	34,39
Eldorado Nuclear Limited	215,23
Electrohome Limited	1,49
Electronic Controls Limited	1,33
Electronic Laboratories	1,88
Electronic Systems c/o NAR	1,27
Electro Physical Instruments Limited	1,69
Electro Rents (Canada) Limited	29,74
Electronetic Systems Limited	2,54
Emburg Company	1,10
Emrick Plastics Limited	19,859
Emtrex Can	1,53
Endress, George W Company Limited	44,27
Energy, Mines and Resources, Department of	4,04
Ensite Limited	1,02
Equipment LVR Incorporated	7,00
Erie Technological Products of Canada	1,44
Ernst Leitz Canada Limited	4,23

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Esna Limited	2,269
Essex Packers Limited	3,347
Euclid Canada	7,027
Evans Rules Manufacturing Company Limited	1,797
Ex-Cell-O Corporation of Canada Limited	2,101
Execaire Aviation Limited	2,292
Excelsior Steel Polishing	1,209
Executive Limited	10,529
Executone Limited	11,878
Export Tool and Welding	1,497
FE Field Associates	5,155
F and M Systems Company of Canada	5,885
FWI Canada Limited	1,380
Fabricated Steel Products (Windsor) Limited	3,551
Fabtech Division, Bundy of Canada Limited	3,420
Falconbridge Nickel Mines Limited	1,619
Fally, R	3,495
Faroun Films Limited	1,048
Farrel Canada Limited	2,912
Fearmann, FW and Company	3,364
Fedco Audio Labs	16,539
Fedder Data Centres Canada Limited	8,839
Federal Technical Surveys Limited	2,421
Federated Genco Limited	2,299
Fenco Limited	1,241
Fenix and Scission Limited	9,304
Fiberglass Canada Limited	2,325
Field Aviation Limited	2,221
Filter Queen Corporation (The)	1,412
Filter Soft Limited	1,080
Fino Technique Limited	1,264
Firestone Tire and Rubber Company	4,749
Fisher Gauge Limited	7,278
Fisher and Parts Canada Limited	1,191
Flangeklanp of Canada Limited	1,747
Fletchers Limited	1,269
Ford Motor Company of Canada Limited	44,986
Formold Plastics of Canada Limited	40,110
Fort Garry Industries Limited	2,763
Foster Wheeler Limited	2,957
Foundation of Canada Engineering Corporation Limited	6,875
Foxboro Company Limited, The	38,277
Franklin Manufacturing Company (Canada) Limited	29,099
Fraser Companies Limited	1,165
Freedland Industries Limited	112,117
Fuller Brush Company Limited	5,148
GA Computer Limited	4,829
GM Gest Contractors	6,972
GSW Appliances Limited	14,556
GTE Automotive Electric Canada Limited	11,587
Garrett Manufacturing Limited	81,630
Gas Incorporated	89,524
Gate Radio Company	2,129
Gates Rubber of Canada Limited	1,690
Gateway Aviation Limited	1,343
General Abrasive (Canada) Limited	6,880
General Aviation Services	28,473
General Equipment Limited	1,030
General Foods Limited	7,818
General Instruments of Canada Limited	3,952
General Motors of Canada Limited	87,729
General Plastics Company Limited	72,997
General Radio Canada Limited	81,796
General Radio Company	77,231
General Riggers and Erectors of Canada	21,213
General Signal Appliances Limited	2,315
Georgian Plastics Limited	5,472
Geotenex Limited	9,573
Glenair Distributors	18,883
Glentronix Limited	2,639
Glidden Company	1,669
Glopak Industries Limited	2,593
Goodrich, BF Canada Limited	2,552
Goodyear Tire and Rubber Company of Canada Limited	53,192
Gorrie Advertising Limited	1,779
Gorski, Thad A	9,073
Goshen Rubber of Canada Limited	1,329
Gould Manufacturing of Canada Limited	1,332
Graphics Precision Works	7,358
Greater Canada Color Printing Limited	2,729
Gregg, JB	1,093
Grew Limited	2,110
Greyhound Computer	3,185
Grey Lorur Computer	34,093
Griffin Steel Foundries Limited	1,800
Gulf Oil Canada Limited	623,493
HCM Corporation	4,883
Hall Lamp of Canada Limited	14,556
Hanger, Mr (Que) Incorporated	1,739
Hanover Travel	5,059
Hansen Materials Engineering Limited	1,648
Harshaw Chemical of Canada Limited	5,492
Hasbro Industries (Canada) Limited	27,891
Hawker-Siddeley Canada Limited	1,246
Hazen, Lee c/o Massey Hall	4,661
Hershey Chocolate of Canada	1,947
Hewlett Packard Canada Limited	141,995
Heywood Wakefield NB Limited	1,790
Hillbrand Industries Limited	1,858
Holophane Company Limited, The	26,925
Holt Renfrew Company Limited	12,128
Home-Shield Industries	2,386
Hondaille Hydraulics	78,785
Honeywell Controls Limited	24,347
Hooker Chemical Corporation	1,463
Horizon Plastics Limited	24,505
Howden Parsons Limited	6,909
Hudson's Bay Oil and Gas Company Limited	1,780
Huron Steel Products Company Limited	33,430
Husky Oil Operations Limited	6,665
Huyck Rean Limited	5,296
Hydrocon Incorporated	18,474
Hydro-Electric Power Commission of Ontario	42,390
Hydrotronic Corporation	5,234
IMCO Container (Canada) Limited	9,626
IPT Corporation	2,060
IRD Mechanalysis Limited	4,115
ITT Canon Electric Canada Limited	1,708
Ideal Builders Hardware Corporation	3,207
Ideal Toy Company of Canada Limited	73,728
Imco Container Canada Limited	168,816
Impact Tool and Manufacturing Limited	4,955
Imperial Oil Limited	6,245
Industrial Construction Division Allied Structural Steel	1,703

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Industries Provinciales Limitée	22,684
Industries Unicor Incorporated	6,261
Inexco Oil Company	13,758
Information Canada	5,348
Inocencio, Roman M	1,174
Insquip Test Equipment Limited	2,506
Instronics Techno Products Limited	5,505
Intercontinental Packers Limited	2,198
Interdata Canada Limited	3,177
Intergrated Plastics Limited	3,431
International Business Machines	260,404
International Canada Limited	1,943
International Environmental Consultants Limited	6,034
International Games of Canada	8,980
International Harvester Company of Canada Limited	4,302
International Jet Air Limited	7,800
International Minerals and Chemical Corporation (Canada)	11,653
International Nickel Company of Canada Limited	1,117
International Technical	4,777
International Tools (1973) Limited	1,577
International Video Corporation	95,718
Iomec Company Limited	2,196
Irving Oil Limited	631,328
Irwin Toy Limited	98,677
Itel Canada Limited	14,037
J Walter Thompson Company	3,395
JFJ Mold Processors Limited	7,693
JGW Systems	5,037
JL Plastics Limited	1,570
JW Vickrey Enterprises	88,397
Jacuzzi Canada Limited	50,949
Jay Industries Incorporated	20,440
Jay Plastics Limited	39,060
Jena Instruments Limited	2,606
Johnson Controls Limited	24,827
Johnson Matthey and Mallory Limited	2,253
Joy Manufacturing Company (Canada) Limited	3,278
KW Record Limited	1,299
KSH Canada Limited	6,698
Kangaroo Products	1,467
Kelsey-Hayes Canada Limited	11,047
Kent Lines Limited	8,936
Kenner Products Company Limited	127,276
Kenwood Controls and Equipment	1,765
Kimberly-Clark Limited	88,549
King Enterprises	2,643
Kocks Pittsburg Corporation	1,688
Kodak Canada Limited	14,947
Kongsberg System Incorporated	1,139
Kujawa, Ed	13,786
LB Foster Company	9,531
LMD Instrumentation	3,998
LOF Glass of Canada Limited	2,095
Labrador Airways	9,932
Lawson Business Forms Limited	1,049
Lear Siegler Incorporated	7,037
Lee Chemical Limited	1,032
Leeds and Northrup Canada Limited	3,029
Leigh Instruments Limited	2,097
Leisure Dynamics of Canada Limited	4,284
Lennox Industries Canada Limited	1,55
Lethbridge and District Exhibition	2,97
Liquid Carbonic Canada Limited	2,24
Litton Systems (Canada) Limited	99,04
Lorain Products Corporation	6,93
Louis Mark Industries	1,98
Lunkenhemier Canada Limited	9,29
Loblaws Groceteria Company Limited	2,65
Lux Time (Canada) Limited	5,12
Lund, GH Boat Company Limited	1,78
MLW Industries	4,34
MR Products (Kingsville) Limited	13,85
MSC Electronics Limited	8,14
MSI Data Corporation	2,94
MTD Products Canada Limited	12,41
Macbeth Color and Photometry Division	5,94
Mackenzie Air Limited	2,90
MacMillan Bloedell Industries Limited	5,78
Magic Lantern, The	3,21
Magna International	2,26
Maine and New Brunswick Electrical Power Company Limited	1,51
Maloney, FH Company Division	3,28
Mannix Company Limited	26,91
Man-Zyme Sales Limited	3,90
Maple Leaf Plastics Limited	1,90
Marchant (Mr) Richard c/o Canadian National Exhibition	22,36
Marchands Ro-Na	1,19
Marine Industries Limited	3,30
Marwald Limited	3,29
Marx, Louis, Industries (Canada) Limited	34,56
Mattel Canada Limited	10,78
May Foundry Company Limited	1,46
Mayerhofer, Joseph	4,59
McBeth Color and Photometry	2,75
McCain Foods Limited	25,38
McClean Leasing Limited	10,91
McGraw Edison of Canada Limited	13,62
McIntosh Lab	2,96
Medical Services Incorporated	2,48
Meier, Don Productions Incorporated	6,18
Melchin Auto Transport Limited	3,08
Melitta Company Canada Limited	2,86
Mennonite Board of Missions	2,00
Mesam Supply Limited	5,43
Metra Sales	1,38
Metro Labs Incorporated	1,42
Michelin Tires Manufacturing Company Limited	1,89
Microwave Associates Incorporated	15,97
Midrex Corporation c/o Sidbec Dosco	1,88
Midland Industries Limited	7,38
Miles Laboratories Limited	1,10
Milwaukee Electric Tool Canada Limited	2,24
Ministry of Transport	8,01
Minnesota Mining Canada Limited	4,47
Mitchell Maintenance Systems of Canada Limited	3,23
Mobile Chemical	2,67
Mobilizer Medical Products Incoporated	1,92
Mobil Oil Canada Limited	5,11
Mohr, John and Sons	2,46
Moldcraft Plastics Limited	1,98
Mold Tek Industries Limited	2,14
Monitor Incorporated	2,68
Monsanto Canada Limited	2,25

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Montreal Pipe Line Company Limited	1,212
Morrison Knudsen Company	80,106
Mosport Park Limited	1,485
Motorola Canada Limited	13,815
Motorola Consumer Products	4,884
Motor Wheel Corporation of Canada Limited	14,501
Multi Fab Incorporated	1,706
Munro Games Limited	8,187
Murray Latta Machine Company Limited	4,100
Myler Canada Limited	28,977
NAV Nippon A V Productions	1,070
NCR Canada Limited	1,196
NRM Corporation	2,685
NS Power Commission	12,363
Napierville Junction Railway	6,209
National Auto Radiator Manufacturing Company Limited	22,456
National Defence, Department of	4,346
National Electrolab Limited	1,621
National Semiconductor	1,761
Navair Limited	3,097
Ner Prise Construction Limited	28,976
New Holland Sperry Rand	14,123
New World Productions	1,676
Neudorf Computers Incorporated	9,496
Nissan Motors Canada Limited	1,647
Nissho-iwai Canada Limited	4,183
Norum Communications Limited	7,569
Norand Corporation	1,270
Noranda Metal Industries Limited	1,350
Nordair Limited	7,711
Norland Jones Limited	1,386
North American Controls Incorporated	1,854
North American Plastics Company Limited	17,273
Northeast Electronics c/o Nedio Limited	25,997
Northern Electric Company Limited	7,615
Northern Geophysical Limited	3,280
Northridge Plastics Limited	1,482
Northwestern Incorporated	2,022
Okanagan Helicopters Limited	2,030
Oliver–Osoyoos Co-op Growers	1,424
Olsen, WH Manufacturing Company Limited	3,440
Olsonite Company Limited	11,943
Ontario Hydro	1,742
Ontario–Minnesota Pulp and Paper Company Limited	12,221
Ontario Paper Company Limited	2,993
Optical Imports	3,761
Optyl Canada Limited	4,226
Orenda Limited	1,322
Ortho Diagnostic Instruments	1,335
Otaco Limited	2,080
Otto Durr Incorporated	9,940
Outboard Marine Corporation of Canada Limited	1,002
PA Canada	1,283
PLC Leasing Limited	15,225
Pacific Western Airlines Limited	29,984
Pan Canada Associated Contractors Limited	15,367
Paradyne Corporation	5,022
Paramount Pictures Television	111,632
Parker Brothers Games Limited	11,756
Panarctic Oils Limited	15,293
Patchoque Plymouth Hawkesbury Mills	2,526
Pauls Hauling Limited	45,548
Peabody Testing Magnaflux	1,645
Peerless Page Industries Limited	13,692
Peloue (TA) Company	2,655
Perkin–Elmer (Canada) Limited	2,956
Permutit Company of Canada Limited	6,007
Philco–Ford of Canada Limited	4,641
Philips Electronics Industries Limited	29,031
Philips Lau Products Limited	4,137
Phillips Mr Joseph, c/o Western Fair	3,078
Picker X-Ray Engineering Limited	3,202
Pillsbury Canada Limited	2,762
Pittsburg Testing Lab	3,571
Placer Development Limited	6,162
Plastic Appliances Limited	2,444
Plastic Moulders Limited	2,397
Plastic Products Limited	1,043
Playboy Productions Incorporated	28,839
Plax Canada Limited	97,386
Playco Limited	16,903
Polybottle Limited	1,375
Polysar Limited	5,036
Potter Data Limited	1,237
Power, DH	3,140
Powers Regulator Company	2,468
Precision Spring of Canada Limited	1,444
Precision Value Canada Limited	1,350
Preston Manufacturing Company Limited	1,978
Prevost Car Incorporated	1,298
Processed Plastics Company Canada	13,875
Proctor and Gamble Company of Canada	20,818
Public Utilities Commission	3,344
Puritan Products Limited	1,482
Purves Ritchie Sales Limited	1,180
Pyrotronics Canada Limited	1,703
Quaker Oats Company	4,228
Quebecair	1,981
Quebec Iron Foundry	1,145
Quebec Iron and Titanium Corporation	2,258,831
Quebec North Shore and Labrador Railway	53,214
Questor Surveys Limited	5,702
RAE Industrial Electronics	6,376
RCA Limited	29,191
RF Communications Division	3,806
RNG Oil Equipment	1,035
RPR Associated Limited	10,254
Recognition Equipment Company Limited	2,094
Radonics Limited	3,988
Ramsay Agencies	7,781
Rauch, Mr RJ	1,415
Rayco Stamping Products Limited	1,011
Rayonier Canada (BC) Limited	23,382
Recording Studios	1,014
Reel Image Incorporated	1,812
Reflex Corporation Canada Limited	1,560
Reiss Line Company	7,236
Reliable Toy Company Limited	30,735
Reliance Electric Limited	8,529
Renown Steel and Service Limited	2,912
Rentways Canada Limited	1,458
Reproduction Products Incorporated	5,651
Reynolds Extrusion Company Limited	1,696
Reynolds French and Company Limited	1,055
Reynolds and Reynolds (Canada) Limited	12,409
Richard Fliare	3,655

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Richardson-Merrell (Canada) Limited	1,068
Rio Algoma Mines Limited	1,306
Robert Morse Corporation Limited	3,470
Rockwell International Canada Limited	36,171
Rockwell Manufacturing Company of Canada Limited	6,079
Rodeo Chairman, Perry, Len	3,061
Roland Herzberg Limited	3,674
Rolls Royce of Canada Limited	64,310
Rosite Canada Limited	12,631
Ross and McNeilage Limited	3,975
Rowntree Mackintosh Limited	1,649
Rubbermaid (Canada) Limited	301,542
Rusint Electronics and Sales Limited	3,136
Ryder JH Machinery Company (Eastern) Limited	2,600
SSP Agricultural Equipment Incorporated	1,475
St Clair River Broadcasting Limited	23,337
Sala Machine Works Limited	9,241
Samsonite of Canada Limited	9,728
Samuel Sons and Company	1,966
San Howard Productions Limited	20,567
Sansom Equipment Limited	34,457
Saunders Data Systems Limited	1,200
Sauve, Dennis and Sons Building Supplies	1,967
Scherer, RP Canada	3,052
Schick Safety Razor Company	2,561
Scott Paper Limited	5,910
Seaboard Lumber Sales Company Limited	3,036
Seal Construction	4,864
Seal Spout of Canada Limited	1,628
Sehl Engineering, operating as MTD Products	39,467
Seratac (JC) Construction	1,404
Seymour Films	1,438
Sharpe, IP Associates	1,356
Shell Canada Limited	755,384
Sheller Globe of Canada Limited	3,338
Shelley (RG) Limited	2,480
Sherwin Williams Company Canada Limited	1,469
Siemens Canada Limited	1,241
Signature Films c/o JI Case Company Limited	1,459
Simons (CW) c/o The Magnovox Company	7,355
Simpson, AG Company Limited	6,826
Singer Company of Canada Limited	2,149
Sky Charter	2,110
Snow Tiger Productions	13,174
Sobeys Stores Limited	2,127
Somerville Industries Limited	5,498
Sound Interchange Limited	3,045
Southco Incorporated	15,304
Southwest Research Institute	22,254
Spartan Controls Limited	3,654
Spectacular Amusements	5,739
Spectrum Industrial Photographers	1,912
Speedsport Enterprises Limited	6,241
Speed Sport Show	2,569
Square (D) Company Canada Limited	1,968
Standard Aero Engines Limited	14,066
Standard Modern Tool Company	1,924
Standard Oil Company of BC Limited	2,358
Standard Products (Canada) Limited	3,015
Standard Tube Canada Limited	1,084
Stanley Door Systems Limited	9,770
Stanton Pipes Limited	2,463
Star Graphics Systems Canada Limited	1,220
Starrett, LS, Company of Canada Limited, The	2,668
State Farm Insurance Company	1,510
Steel Company of Canada Limited, The	3,648
Sunbeam Corporation of Canada	24,792
Sunkamper Trailers Limited	1,227
Sun Oil Company Limited	50,376
Superior Continental of Canada	2,894
Superior Electric Company	2,884
Superior Propane Limited	1,422
Supreme Aluminum Industries Limited	9,813
Suttel (Ted) Sales Limited	1,501
Swift Canadian Limited	1,625
Sycro Incorporated	6,004
Syracune University	6,062
Syrow Canada Limited	100,434
TE Field Associates Limited	7,100
TRW Data Systems	2,070
Tech Tool Incorporated	12,544
Tele Radio Systems	1,873
Telesciences Incorporated	2,296
Telesat Canada Limited	132,741
Telso Products Limited	4,030
Tennant Company Limited	24,367
Terminal Communications	1,755
Texaco Canada Limited	2,218
Texaco Exploration Limited	1,928
Texas Nuclear Division	4,093
Thalassa Incorporated (Philippe Cousteau)	3,632
Thermal Hydraulic Limited	3,076
Therm-O-Disc (Canada) Limited	1,992
Thermo King Western Limited	4,690
Thermo-Plex Industries Limited	4,309
Tilco Plastics Limited	1,127
Toei Motion Picture Company	3,882
Toga Manufacturing Company Limited	2,741
Tonka Corporation Limited	645,963
Tonolli Company of Canada Limited	3,094
Torin Manufacturing (Canada) Limited	31,860
Toronto Plastics Limited	12,235
Toronto Star Limited	3,527
Townsend Industries	4,604
Townsend T S I Sales	1,680
Traffic Line Marking Equipment	3,859
Transair Limited	59,508
Trans-Canada Pipe Lines Limited	95,809
Transcontinental Resins and Adhesives	1,470
Transiforms International Limited	2,773
Transogram Canada Limited	7,181
Tri Canada Cherry-Burrell Limited	1,545
Trim Trends of Canada Limited	8,264
Tucker Plastics Products Limited	69,050
Tupperware Home Parties Limited	947,593
Underground Construction Limited	4,146
Underwater Specialists	4,421
Union Carbide Canada Limited	53,903
Union Oil of Canada Limited	2,058
Uniroyal Limited	3,585
Unistrut Canada Limited	11,614
Unistrut Nelmanco Canada Limited	3,189
United Aircraft of Canada Limited	34,049
United Airlines	3,802
Unit Rig and Equipment Company of Canada Limited	2,625
Univac Division Sperry Rand Canada Limited	1,643

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Universal Pictures Incorporated	1,955
University of British Columbia	3,227
Upton Bradeen and James Limited	1,159
Utah Mines Limited	1,830
Uvex Winter Optical	7,377
VP Scientific	3,679
VP Sun Life	4,459
Valenite-Modco Limited	27,861
Vancouver Public Library	5,646
Van Dresser Limited	16,961
Varian Associates of Canada Limited	3,995
Vastil Incorporated	5,063
Vemco Products	1,814
Vertecs Corporation	6,462
Vestshell Incorporated	1,702
Vickers Sperry of Canada Limited	2,270
Vickrey JW Enterprises Incorporated	75,002
Victor Recreation Products	3,744
Video Distributors Limited	4,048
Video Inspection and Grouting Limited	3,405
Vought Helicopter Incorporated	24,131
Vulcan Machinery and Equipment Limited	11,758
WKBD TV	1,110
Wabco Limited	5,288
Wahl Clipper Corporation	6,064
Walt Disney Productions	135,438
Warnock Hersey International Limited	1,219
Washington Iron Works Incorporated	3,378
Wavetek Data	2,716
Wayne Sweeper Manufacturing Canada Limited	3,787
Wean United Canada Limited	1,703
Weld-Loc Systems of Canada Limited	10,275
Weld Process International Limited	2,198
Welmet Industries Limited	4,290
Weltronic Company Canada Division	5,739
West Bend of Canada Limited	1,860
Western Caissons Limited	3,405
Western Geophysical Company	1,465
Western Instrumentation and Testing Company Limited	1,514
Westinghouse Canada Limited	12,069
Westronics Engineering Sales Limited	3,416
Wheaton Industries	8,742
Wheaton Plastics Company	14,377
Wheels, Brakes and Equipment Limited	25,003
White Motor Corporation of Canada Limited	1,816
White Pass and Yukon Corporation Limited	56,066
Wickman, A C Limited	3,434
Willer Engineering Limited	2,209
William and Coutts Limited	1,471
William N Nelson Limited	1,278
Williams Don Farm Equipment Limited	2,827
Williams and Wilson Limited	4,252
Windsor Bumper Division of Gulf and Western Canada Limited	57,201
Wittakee Electronics Limited	2,305
Woodbridge Moulded Products Limited	26,258
Woodstream Corporation	29,508
World Challenge Incorporated	1,007
World Literature Crusade	3,824
World Wide Church of God	27,996
Worthington Canada Limited	4,877
Xerox of Canada Limited	6,111
Yamaha Motor Canada Limited	7,177
Zero Manufacturing Company	40,058
	17,038,495

The following remission was granted on the recommendation of the Minister of Finance, the Minister of Industry, Trade and Commerce, and the Treasury Board, through the Machinery and Equipment Advisory Board, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency in their industry. The remission covers a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor vehicle parts:

General Motors of Canada Limited, St Catharines, Ont	29,016

Tariff item 41100-1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first $500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1974 to March 31, 1975, inclusive:

PC 1972—847, May 2, 1972	2,124
PC 1972—1650, July 27, 1972	6,475
PC 1972—2533, November 9, 1972	1,465
PC 1973—463, February 27, 1973	2,776
PC 1973—524, March 6, 1973	13,528
PC 1973—1189, May 22, 1973	1,404
PC 1973—2337, July 31, 1973	1,507
PC 1973—2510, August 21, 1973	11,652
PC 1973—2686, September 11, 1973	16,228
PC 1973—3014, October 4, 1973	4,092
PC 1973—3170, October 16, 1973	218,650
PC 1973—3820, December 11, 1973	31,752
PC 1974—28, January 8, 1974	52,568
PC 1974—247, February 12, 1974	111,820
PC 1974—248, February 12, 1974	31,744
PC 1974—479, March 5, 1974	332,356
PC 1974—682, March 26, 1974	66,145
PC 1974—683, March 26, 1974	3,464
PC 1974—766, April 2, 1974	70,772
PC 1974—927, April 23, 1974	12,082
PC 1974—1122, May 14, 1974	10,802
PC 1974—1221, May 30, 1974	103,967

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c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1974—1432, June 20, 1974	56,777
PC 1974—1514, June 27, 1974	1,910
PC 1974—1872, August 14, 1974	3,913
PC 1974—2063, September 17, 1974	18,748
PC 1974—2137, September 24, 1974	47,004
PC 1974—2325, October 22, 1974	21,223
PC 1974—2485, November 12, 1974	122,503
PC 1974—2790, December 17, 1974	1,056
PC 1975—33, January 16, 1975	3,998
PC 1975—125, January 23, 1975	7,915
	1,392,420

The following Orders-in-Council were not acted upon during the fiscal year 1974-75:

PC 1972—1146, May 30, 1972
PC 1972—1391, June 30, 1972
PC 1972—1780, August 24, 1972
PC 1972—2425, October 5, 1972
PC 1972—3042, December 19, 1972
PC 1972—3063, December 19, 1972
PC 1973—214, January 30, 1973
PC 1973—1065, May 8, 1973
PC 1973—1975, July 10, 1973
PC 1973—3440, October 30, 1973
PC 1974—258, February 12, 1974
PC 1974—2241, October 8, 1974
PC 1974—2722, December 10, 1974
PC 1975—407, February 25, 1975
PC 1975—525, March 4, 1975

Tariff item 42700-1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, Trade and Commerce, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first $500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry, Trade and Commerce and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period April 1, 1974 to March 31, 1975, inclusive:

PC 1969—1892, October 1, 1969	1,377
PC 1969—2017, October 21, 1969	9,068
PC 1969—2174, November 12, 1969	1,094
PC 1970—30, January 14, 1970	1,250
PC 1970—31, January 14, 1970	2,371
PC 1970—168, January 27, 1970	1,557
PC 1970—209, February 3, 1970	4,043
PC 1970—248, February 10, 1970	1,077
PC 1970—341, February 24, 1970	1,587
PC 1970—477, March 17, 1970	2,231
PC 1970—528, March 24, 1970	2,811
PC 1970—598, April 7, 1970	5,359
PC 1970—697, April 21, 1970	1,982
PC 1970—740, April 28, 1970	3,197
PC 1970—979, May 5, 1970	2,331
PC 1970—861, May 12, 1970	9,926
PC 1970—894, May 19, 1970	23,948
PC 1970—968, June 2, 1970	6,618
PC 1970—1016, June 9, 1970	4,842
PC 1970—1123, June 23, 1970	6,651
PC 1970—1124, June 23, 1970	2,810
PC 1970—1174, June 30, 1970	7,061
PC 1970—1224, July 8, 1970	10,116
PC 1970—1266, July 15, 1970	4,931
PC 1970—1312, July 22, 1970	4,350
PC 1970—1354, July 29, 1970	9,308
PC 1970—1401, August 5, 1970	2,234
PC 1970—1451, August 19, 1970	21,310
PC 1970—1452, August 19, 1970	6,543
PC 1970—1537, September 9, 1970	4,855
PC 1970—1538, September 9, 1970	2,432
PC 1970—1539, September 9, 1970	20,292
PC 1970—1615, September 16, 1970	9,588
PC 1970—1662, September 23, 1970	11,573
PC 1970—1744, October 6, 1970	10,013
PC 1970—1745, October 6, 1970	7,731
PC 1970—1832, October 21, 1970	20,192
PC 1970—1833, October 21, 1970	492,023
PC 1970—1869, October 27, 1970	6,053
PC 1970—1904, November 3, 1970	3,447
PC 1970—1956, November 10, 1970	22,259
PC 1970—2001, November 17, 1970	8,062
PC 1970—2032, November 24, 1970	21,474
PC 1970—2089, December 8, 1970	23,359
PC 1970—2090, December 8, 1970	87,628
PC 1970—2154, December 15, 1970	22,404
PC 1970—2197, December 22, 1970	191,879
PC 1971—27, January 12, 1971	9,394
PC 1971—82, January 19, 1971	16,172
PC 1971—141, January 26, 1971	11,232
PC 1971—207, February 2, 1971	8,592
PC 1971—256, February 9, 1971	43,362
PC 1971—296, February 16, 1971	20,515
PC 1971—355, February 23, 1971	23,589
PC 1971—390, March 2, 1971	16,183
PC 1971—429, March 9, 1971	20,731
PC 1971—484, March 16, 1971	56,703
PC 1971—556, March 23, 1971	66,705
PC 1971—595, March 30, 1971	10,063
PC 1971—652, April 6, 1971	8,284
PC 1971—721, April 20, 1971	19,816
PC 1971—802, April 27, 1971	42,362
PC 1971—863, May 4, 1971	21,521
PC 1971—944, May 18, 1971	28,518
PC 1971—945, May 18, 1971	43,842
PC 1971—1000, May 25, 1971	27,450
PC 1971—1031, June 1, 1971	16,601
PC 1971—1099, June 8, 1971	14,759
PC 1971—1252, June 23, 1971	96,532
PC 1971—1253, June 23, 1971	7,445
PC 1971—1298, June 29, 1971	9,739
PC 1971—1420, July 13, 1971	20,090
PC 1971—1421, July 13, 1971	241,849
PC 1971—1475, July 20, 1971	25,697
PC 1971—1524, July 27, 1971	23,828
PC 1971—1637, August 11, 1971	15,540

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SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1971—1638, August 11, 1971	59,697
PC 1971—1711, August 18, 1971	9,646
PC 1971—1822, September 1, 1971	8,965
PC 1971—1890, September 7, 1971	50,093
PC 1971—1891, September 7, 1971	3,033
PC 1971—1928, September 14, 1971	1,232
PC 1971—1986, September 21, 1971	19,542
PC 1971—2087, October 5, 1971	13,048
PC 1971—2088, October 5, 1971	15,286
PC 1971—2134, October 12, 1971	17,766
PC 1971—2191, October 19, 1971	14,760
PC 1971—2289, November 2, 1971	14,284
PC 1971—2290, November 2, 1971	8,347
PC 1971—2480, November 9, 1971	35,367
PC 1971—2583, November 23, 1971	79,153
PC 1971—2634, November 30, 1971	89,293
PC 1971—2676, December 7, 1971	39,069
PC 1971—2730, December 14, 1971	13,605
PC 1972—35, January 18, 1972	7,142
PC 1972—36, January 18, 1972	22,943
PC 1972—37, January 18, 1972	26,970
PC 1972—38, January 18, 1972	18,531
PC 1972—103, January 27, 1972	84,179
PC 1972—174, February 3, 1972	35,168
PC 1972—216, February 10, 1972	20,729
PC 1972—270, February 17, 1972	14,481
PC 1972—311, February 22, 1972	65,676
PC 1972—358, February 29, 1972	35,814
PC 1972—424, March 7, 1972	47,849
PC 1972—485, March 14, 1972	40,410
PC 1972—525, March 21, 1972	45,923
PC 1972—661, April 12, 1972	82,942
PC 1972—662, April 12, 1972	21,714
PC 1972—663, April 12, 1972	38,548
PC 1972—848, May 2, 1972	85,054
PC 1972—974, May 9, 1972	16,516
PC 1972—975, May 9, 1972	26,591
PC 1972—1030, May 16, 1972	43,362
PC 1972—1103, May 24, 1972	41,772
PC 1972—1145, May 30, 1972	51,691
PC 1972—1241, June 6, 1972	85,000
PC 1972—1329, June 13, 1972	93,203
PC 1972—1390, June 20, 1972	22,067
PC 1972—1456, June 27, 1972	48,207
PC 1972—1499, July 4, 1972	31,789
PC 1972—1532, July 11, 1972	36,776
PC 1972—1648, July 27, 1972	50,664
PC 1972—1649, July 27, 1972	24,870
PC 1972—1776, August 24, 1972	38,776
PC 1972—1777, August 24, 1972	40,303
PC 1972—1778, August 24, 1972	97,560
PC 1972—1779, August 24, 1972	72,195
PC 1972—2174, September 14, 1972	34,577
PC 1972—2175, September 14, 1972	10,909
PC 1972—2176, September 14, 1972	45,620
PC 1972—2319, September 21, 1972	47,221
PC 1972—2423, October 5, 1972	28,388
PC 1972—2424, October 5, 1972	68,920
PC 1972—2528, November 9, 1972	19,380
PC 1972—2531, November 9, 1972	57,646
PC 1972—2532, November 9, 1972	265,904
PC 1972—2601, November 9, 1972	27,287
PC 1972—2602, November 9, 1972	109,357
PC 1972—2641, November 16, 1972	56,688
PC 1972—2696, November 23, 1972	111,156
PC 1972—2730, November 30, 1972	21,869
PC 1972—2731, November 30, 1972	68,583
PC 1972—3041, December 19, 1972	73,040
PC 1972—3061, December 19, 1972	69,033
PC 1972—3062, December 19, 1972	118,823
PC 1973—50, January 9, 1973	320,442
PC 1973—117, January 16, 1973	246,007
PC 1973—215, January 30, 1973	155,849
PC 1973—216, January 30, 1973	136,953
PC 1973—365, February 13, 1973	81,620
PC 1973—366, February 13, 1973	166,298
PC 1973—464, February 27, 1973	127,027
PC 1973—522, March 6, 1973	211,239
PC 1973—523, March 6, 1973	291,375
PC 1973—621, March 13, 1973	334,357
PC 1973—736, March 27, 1973	460,493
PC 1973—840, April 3, 1973	46,987
PC 1973—841, April 3, 1973	272,881
PC 1973—842, April 3, 1973	356,525
PC 1973—943, April 10, 1973	311,978
PC 1973—987, April 17, 1973	829,742
PC 1973—1066, May 8, 1973	588,086
PC 1973—1067, May 8, 1973	507,869
PC 1973—1140, May 15, 1973	558,085
PC 1973—1190, May 22, 1973	397,651
PC 1973—1416, June 5, 1973	450,042
PC 1973—1417, June 5, 1973	149,476
PC 1973—1508, June 12, 1973	170,034
PC 1973—1746, June 19, 1973	628,784
PC 1973—1792, June 26, 1973	446,279
PC 1973—1796, July 10, 1973	466,191
PC 1973—2138, July 17, 1973	429,405
PC 1973—2139, July 17, 1973	439,507
PC 1973—2215, July 24, 1973	388,774
PC 1973—2338, July 31, 1973	1,336,559
PC 1973—2511, August 21, 1973	436,985
PC 1973—2512, August 21, 1973	1,830,800
PC 1973—2609, September 4, 1973	677,952
PC 1973—2610, September 4, 1973	1,426,074
PC 1973—2687, September 11, 1973	586,781
PC 1973—3015, October 4, 1973	958,162
PC 1973—3016, October 4, 1973	478,929
PC 1973—3017, October 4, 1973	1,070,201
PC 1973—3171, October 16, 1973	924,219
PC 1973—3172, October 16, 1973	1,666,700
PC 1973—3448, October 30, 1973	2,513,359
PC 1973—3515, November 6, 1973	1,367,346
PC 1973—3622, November 20, 1973	2,234,048
PC 1973—3623, November 20, 1973	5,284,573
PC 1973—3669, November 27, 1973	1,501,726
PC 1973—3670, November 27, 1973	8,697
PC 1973—3767, December 4, 1973	1,646,017
PC 1973—3821, December 11, 1973	1,543,797
PC 1973—4044, December 18, 1973	2,149,596
PC 1974—26, January 8, 1974	10,327,256
PC 1974—27, January 8, 1974	2,606,848
PC 1974—88, January 15, 1974	3,077,581
PC 1974—249, February 12, 1974	1,167,878
PC 1974—250, February 12, 1974	1,617,372
PC 1974—251, February 12, 1974	1,655,991
PC 1974—252, February 12, 1974	1,351,708
PC 1974—397, February 26, 1974	2,411,667
PC 1974—398, February 26, 1974	1,142,781

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

PC 1974—480, March 5, 1974	3,088,014
PC 1974—548, March 12, 1974	4,911,218
PC 1974—684, March 26, 1974	2,139,185
PC 1974—685, March 26, 1974	2,364,809
PC 1974—767, April 2, 1974	2,759,425
PC 1974—928, April 23, 1974	3,122,077
PC 1974—929, April 23, 1974	3,085,889
PC 1974—1064, May 7, 1974	1,860,704
PC 1974—1123, May 14, 1974	3,716,340
PC 1974—1222, May 30, 1974	4,993,841
PC 1974—1223, May 30, 1974	1,082,314
PC 1974—1297, June 6, 1974	1,422,711
PC 1974—1433, June 20, 1974	1,475,412
PC 1974—1434, June 20, 1974	2,121,143
PC 1974—1515, June 27, 1974	1,208,400
PC 1974—1612, July 16, 1974	2,123,903
PC 1974—1658, July 23, 1974	1,457,158
PC 1974—1735, July 30, 1974	45,034
PC 1974—1736, July 30, 1974	3,358,403
PC 1974—1737, July 30, 1974	855,168
PC 1974—1823, August 6, 1974	1,543,994
PC 1974—1873, August 14, 1974	2,009,846
PC 1974—2064, September 17, 1974	2,065,330
PC 1974—2065, September 17, 1974	1,230,186
PC 1974—2066, September 17, 1974	953,892
PC 1974—2138, September 24, 1974	1,351,167
PC 1974—2139, September 24, 1974	374,721
PC 1974—2185, October 1, 1974	793,147
PC 1974—2242, October 8, 1974	791,944
PC 1974—2326, October 22, 1974	703,668
PC 1974—2327, October 22, 1974	882,048
PC 1974—2427, November 5, 1974	2,061,097
PC 1974—2486, November 12, 1974	800,476
PC 1974—2520, November 19, 1974	507,688
PC 1974—2723, December 10, 1974	1,411,800
PC 1974—2724, December 10, 1974	441,386
PC 1974—2791, December 17, 1974	511,794
PC 1975—34, January 16, 1975	968,297
PC 1975—35, January 16, 1975	333,961
PC 1975—126, January 23, 1975	1,615,379
PC 1975—187, January 28, 1975	314,180
PC 1975—244, February 4, 1975	179,033
PC 1975—294, February 11, 1975	127,694
PC 1975—408, February 25, 1975	13,744
PC 1975—409, February 25, 1975	39,978

PC 1971-2727, December 14, 1971, amended by PC 1973-4030, December 18, 1973 remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700-1 entered for consumption in 1972, 1973, 1974 or 1975 and are either:

(a) for machines, for accessories for machines, or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1 and were in fact imported prior to January 1, 1968 or

(b) for machines, for accessories for machines or attachments to machines, that were imported under a remission of duty authorized during 1968, 1969, 1970 or 1971 pursuant to tariff item 42700-1 8,246,844

PC 1970-1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods 4,175,717

151,948,081

General:

PC 1974-13/1355, June 13, 1974 1,065
Remission of customs duty and excise taxes payable on a 1973 Chevrolet sports van vehicle on the condition that it not be sold or otherwise disposed of within twelve months from the date of importation.

PC 1974-1615, July 16, 1974 577,878
Remission of customs duty and sales tax on certain aircraft and aircraft engines.

PC 1974-1912, August 28, 1974 826,809
Remission of customs duty and partial sales tax on ethylene glycol, mixtures of ethylene glycol and antifreeze classified under tariff items 93819-3, 92904-4 and 93819-9 imported during the period of August 1, 1974 to December 31, 1974.

PC 1975-286, February 11, 1975 1,518,376
Remission of customs duty and partial sales tax on lubricating oils classified under tariff items 2710-1 or 27102-1.

Air Canada, Montreal, Que 21,625
Authorized remission of excise tax payable on aircraft and engines for use in combined international and domestic service.

BC Forest Products Limited, Vancouver, BC 20,866
Remission paid or payable on aqueous solutions of sodium borohydride and sodium hydroxide, containing at least 11% by weight of sodium borohydride, imported during the period commencing on June 1, 1974 and ending June 30, 1975.

Boeing of Canada Limited, Winnipeg, Man 70,200
Customs duty on used tooling under materials used in the production of components for types 707, 727, 737 and 747 aircraft.

Canadair Limited, Montreal, Que 23,917
Customs duty on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 Surveillance Drone System.

Canadian General Electric Company Limited, Toronto, Ont 28,773
Customs duty on parts and materials used in the production of vehicles for off highway use.

Canadian Marconi Company, Montreal, Que 75,887
Customs duty on all materials, parts and components during the period September 1, 1971 to December 31, 1973 for use by Canadian Marconi Company, Montreal, in the manufacture of a radio relay system and spare parts thereof for the Government of Iran.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

Collingwood Shipyards Limited, Collingwood, Ont.... 110,204
Customs duty on imported equipment and materials used in the construction of exported vessels.

Collins and Arkman Limited, Montreal, Que..... 109,953
Customs duty on Greige carpeting not exceeding 188,000 sq yards to be used as original equipment.

Connaught Medical Research Limited, Toronto, Ont.. 47,095
Customs duty paid or payable on bovine intranasal vaccines imported during the period between June 1, 1972 and March 31, 1974.

Consolidated Dynamics Limited, Mississauga, Ont.... 111,320
Customs duty payable in respect of specified commercial vehicle, parts and accessories and parts therof.

Control Data Canada Limited, Toronto, Ont..... 2,190
Customs duty on equipment and components imported in the years 1970, 1971 and 1972 by Control Data of Canada Limited for use in research and development of data processing equipment and for sales tax representing the difference between the sales tax payable on the duty paid value and the value for duty.

Crane Carrier Canada Limited, Scarborough, Ont..... 117,141
Customs duties on crane carrier and specified commercial vehicles, parts and accessories and parts thereof.

Crown Zellerbach Canada Limited, Vancouver, BC... 15,819
Remission paid or payable on aqueous solutions of sodium borohydride and sodium hydroxide, containing at least 11% by weight of sodium borohydride imported during the period commencing on June 1, 1974 and ending June 30, 1975.

Davie Shipbuilding Limited, Montreal, Que..... 285,670
Customs duty on imported equipment and material used in the construction of exported vessels.

Douglas Aircraft Company of Canada Limited, Toronto, Ont..... 324,595
Customs duties on goods used in the development and manufacture of aerospace components for types DC8, DC9 and DC10 aircraft produced for export.

Eldorado Nuclear Limited, Toronto, Ont..... 1,194
Customs duty paid or payable on carbon fibres and filaments imported into Canada during January 1, 1973 to December 31, 1974.

Enamel and Heating Products Limited, Amherst, NS 1,360
Remission of duty and taxes on goods imported in connection with production of components for Barking aircraft for export.

Euclid Canada White Motor Company of Canada, Malton, Ont..... 1,085,713
Customs duty on parts and materials used in the production of vehicles for off highway use.

Federal Products Limited, Sussex, NS..... 9,639
Customs duty paid or payable under the Customs Tariff on dies imported during the period October 1, 1973 to June 30, 1976 loaned by foreign customers for use in the manufacture of castings for export.

Firestone Tire and Rubber Company Limited, Hamilton, Ont..... 43,041
Customs duty on parts and materials used in the production of vehicles for off highway use.

Fleet Manufacturing Limited, Fort Erie, Ont..... 17,254
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of ærospace components for the Lockheed L1011 aircraft produced in Canada for export.

Fleet Manufacturing Limited, Fort Erie, Ont..... 34,933
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of ærospace components for Boeing aircraft produced in Canada for export.

Garrett Manufacturing Limited, Rexdale, Ont..... 1,920
Customs duties on goods used in the devlopement and manufacture of ærospace components for types DC8, DC9 and DC10 aircraft produced in Canada for export.

General Motors of Canada Limited, Diesel Division, London, Ont..... 1,006,274
Customs duties in connection with off highway vehicles, parts and accessories thereof.

Hal-Vey Industries Limited, Calgary, Alta..... 5,760
Customs duty on parts and materials used in the production of vehicles for off highway use.

Halifax Shipyard Division Hawker—Siddeley Canada Limited, Halifax, NS..... 32,602
Customs duty on imported equipment and materials used in the construction of exported vessels.

Hooker Chemical Limited, North Vancouver, BC..... 1,038
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 and ending December 31, 1974.

Humpty Dumpty Foods Limited, Hartland, NB..... 4,066
Customs duty paid or payable in respect of potatoes imported during the year 1972 for use in the manufacture of potato chips.

ITT Grinnell Sales Limited, Toronto, Ont..... 1,114
Customs duty paid or payable on goods imported on or after November 27, 1970 to be wrought into or attached to vessels.

LV Patteson Limited, Winnipeg, Man..... 2,139
Customs duty paid on dried beet pulp and corn choppings for use as feed for animals.

MW Graves & Company Limited, Berwick, NS..... 12,090
Customs duty paid under the Customs Tariff in respect of frozen peas imported during 1973.

Marine Industries Limited, Montreal, Que..... 680,258
Customs duty on imported equipment and material used in the construction of exported vessels.

Mack Trucks Canada Limited, Toronto, Ont..... 132,422
Customs duty on parts and material used in the production of vehicles for off highway use.

MacMillan Bloedell Limited, Port Alberni, BC..... 52,009
Remission paid or payable on aqueous solutions of sodium borohydride and sodium hydroxide, containing at least 11% by weight of sodium borohydride, imported during the period commencing on June 1, 1974 and ending June 30, 1975.

Northwest Industries Limited, Edmonton, Alta..... 2,530
Customs duty on used tooling and materials for use in the production of components for aircraft of Boeing types 707, 727, 737 and 747.

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c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

Northwest Industries Limited, Edmonton, Alta..... 14,031
Customs duty on materials, tooling, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export.

Raytheon Canada Limited, Waterloo, Ont..... 17,553
Customs duty on parts and materials and test equipment for use by Raytheon Canada Limited in the manufacture and testing of telecommunications apparatus, for sale and export to the Government of India.

Redpath Sugars Limited, Montreal, Que..... 64,188
Customs duty paid on dried beet pulp and corn choppings for use as feed for animals.

Rubber Railway Company, The, Preston, Ont..... 2,928
Customs duty on specified commercial vehicles, parts and accessories and parts thereof.

Saint John Shipbuilding and Dry Dock Company Limited, Saint John, NB..... 444,553
Customs duty on imported equipment and materials used in the construction of exported vessels.

Smart Fabrics Incorporated, Montreal, Que..... 20,299
6% of the customs duty paid or payable on 40 denier nylon yarn.

Southeastern Commonwealth Drilling Limited, Halifax, NS..... 51,303
Customs duty on imported equipment and materials used in the construction of exported vessels.

Squamish Chemicals Limited, Vancouver, BC..... 6,710
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 and ending December 31, 1974.

Teledyne Canada Metal Products, Woodstock, Ont... 1,764
Customs duty on parts and materials used in the production of vehicles for off highway use.

Trader Group Limited, North Vancouver, BC..... 18,895
Remission of customs duty paid or payable on coated titanium anodes that are for use in the production of chlorine, sodium hydroxide or sodium chlorate imported during the period January 1, 1972 to December 31, 1974.

Unit Rig & Equipment Company (Canada) Limited, McLease Lake, BC..... 804,208
Customs duty on parts and material used in the production of vehicles for off highway use.

Wabco Equipment Canada Limited, Paris, Ont..... 304,309
Customs duty on parts and material used in the production of vehicles for off highway use.

Wardair Canada Limited, Vancouver, BC..... 2,719,462
Authorizes remission of excise tax payable on aircraft and engines for use in combined international and domestic service.

Whitmoyer-Cunningham Feedatives Limited, Vancouver, BC..... 7,655
Customs duty paid on dried beet pulp and corn choppings for use as feed for animals.

11,894,597

Remission of $1,000 or over for the benefit of charitable, educational, religious and other non-profit organizations, and for Government Departments and Crown Corporations:

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:

Alberta Liquor Control Board, Edmonton, Alta..... 13,096
La Régie des Alcools du Québec, Québec, Que..... 2,810
Liquor Control Board of British Columbia, Victoria, BC..... 12,148
Liquor Control Board of Ontario, Toronto, Ont..... 48,355
Manitoba Liquor Control Commission, Winnipeg, Man..... 3,486
New Brunswick Liquor Control Board, Fredericton, NB..... 19,187
Nova Scotia Liquor Commission, Halifax, NS..... 10,379
Saskatchewan Liquor Control Board, Regina, Sask.... 1,041
110,502

General:

Air Canada, Montreal, Que..... 525,145
Customs duty and excise taxes on defective spare parts of aircraft operated by Air Jamaica outside of Canada.

Air Canada, Montreal, Que..... 13,606,543
Remission of sales tax on aircraft and engines imported for use in combined international and domestic service and customs duty, sales tax and excise taxes on domestic and imported parts, materials, equipment and commissary and passenger convenience items for use on aircraft employed in combined international and domestic service.

Cape Race Loran "C" Station, Trepassey, Nfld..... 18,716
Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects or United States Government establishments, in Canada.

Department of Transport, Ottawa, Ont..... 14,000,000
Customs duties and excise taxes on vessels used to supply outports in Newfoundland.

National Defence, Dept of, Ottawa, Ont..... 1,515,372
Customs duty and portion of sales tax on certain defence supplies.

National Defence, Dept of, CFB, Edmonton, Alta..... 2,236
Remission of duties and excise taxes in connection with joint Canada-United States projects.

Vetcraft Shops, Toronto, Ont..... 61,409
Remission of sales tax on poppies and wreaths sold during the year ended December 31, 1973.

29,729,421

Total Customs and Excise..... 325,524,437

Other remissions were granted as follows:

PC 1952-4282, October 15, 1952, authorized in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when trans-shipped at a foreign port owing to circumstances beyond the control of the importers, a remis-

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

sion of the difference between duty and taxes payable under British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were trans-shipped.

PC 1954-26/1904, December 8, 1954, authorized the remission of customs duty and excise taxes paid or payable on automobiles imported from abroad by dealers, and excise taxes paid or payable on automobiles of domestic manufacture, sold to members of the Armed Services of countries which are signatories of the North Atlantic Treaty Agreement or of British Commonwealth countries.

PC 1956-22/198, February 9, 1956, authorized remission of customs duty and excise taxes on articles imported by His Excellency the Apostolic Delegate for his personal and official use.

PC 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes; and in respect of items of official militia uniform dress or accoutrement, not available in Canada, a remission upon importation of customs duty otherwise payable.

PC 1963-714, May 9, 1963, provided for the remission of customs duties and excise taxes in respect of certain household and other articles imported under specified conditions for use by summer settlers.

PC 1963-15/1067, July 16, 1963, authorized remission under prescribed conditions all customs duties and excise taxes paid by or on behalf of a non-commercial importer where the duty and taxes amount in the aggregate of $20.00 or less and where the goods have been exported or destroyed.

PC 1963-15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order-in-Council.

PC 1964-235, February 13, 1964, as amended provided, under prescribed conditions with respect to imported goods not as ordered when such goods are exported or destroyed under customs supervision, for the remission of customs duty and excise taxes paid at the time of importation.

PC 1964-1436, September 17, 1964, provided under prescribed conditions for remission of customs duties and excise taxes on certain consumable goods imported by foreign scientific or exploratory expeditions for use in conducting field studies in Canada.

PC 1965-784, April 29, 1965, provided under prescribed conditions with respect to imported goods which have become obsolete or surplus to requirements in Canada, when such goods are destroyed under customs supervision, for the remission of 90% of customs duty and excise taxes paid at the time of importation.

PC 1966-545, March 23, 1966, provided for remission of excise taxes on Canadian aircraft engines returned to Canada after having been exported for repair purposes.

PC 1966-23/2179, November 24, 1966, provided for remission of customs duty and sales tax on the value of Canadian tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada.

PC 1966-19/2200, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

PC 1967-30/128, January 26, 1967, authorized the remission of customs duty and excise taxes on goods imported into Canada for the exclusive use of the International Pacific Salmon Fisheries Commission.

PC 1967-44/174, February 2, 1967, authorized the remission of customs duty and excise taxes on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

PC 1967-23/261, February 16, 1967, authorized a remission before the liability therefore arises, of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

PC 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whisky barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

PC 1969-1785, September 17, 1969, authorized remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes.

PC 1970-1786, October 14, 1970, authorized the remission of duty and sales taxes otherwise payable on ballet slippers and pointe toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances.

PC 1970-1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported, for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972-769, April 25, 1972, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

PC 1972-2516, November 9, 1972, provided for the remission of customs duties and excise taxes in respect of Computer Generated Mailing List.

PC 1973-745, March 27, 1973, as amended, provided for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in schedule A to the order.

PC 1973-1244, June 6, 1973, authorized the remission of duty and taxes on goods imported through customs postal branches on which the combined duty and taxes payable does not exceed one dollar.

PC 1973-1360, May 29, 1973, authorized remission of customs duty and excise taxes payable on Canadian exposed and processed film and recorded video tape.

PC 1973-1361, May 29, 1973, provided for remission of customs duty and excise tax in respect to goods imported for meetings in Canada or foreign organizations.

PC 1973-2/2910, October 4, 1972, authorized remission of customs duty on silver blanks for use in the manufacture of coins commemorating the 1976 Summer Olympic Games.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—CUSTOMS AND EXCISE—*Concluded*

PC 1973-3568, November 13, 1973, authorizes the remission of customs duty paid or payable on carbon fibres and filaments imported during the period commencing January 1, 1973 and ending December 31, 1974.

PC 1974-74, January 8, 1974, authorized remission of customs duty paid or payable on goods imported on or after October 24, 1973 being the growth, produce or manufacture of Australia.

PC 1974-220, February 12, 1974 authorized remission of customs duty paid or payable under the Customs Tariff in respect of potatoes imported during the year 1972 for use in the manufacture of potato chips.

PC 1974-832, April 9, 1974, Railway Rolling Stock (Canadian Domestic Service) Remission Order, authorized remission, effective June 1, 1974, of customs duty and sales tax paid or payable on various types of railway rolling stock imported for use in Canadian Domestic Service.

PC 1974-833, April 9, 1974, Railway Rolling Stock (International Service) Remission Order No. 1, authorized remission, effective June 1, 1973, of customs duty and sales tax paid or payable on various types of railway rolling stock imported or delivered for use in International Service.

PC 1974-834, April 9, 1974, Railway Rolling Stock (International Service) Remission Order No. 2, authorized remission, effective June 1, 1974, of customs duty and sales tax paid or payable on various types of railway rolling stock entering Canada for use in International Service.

PC 1974-935, May 23, 1974, authorized the remission of customs duty and sales tax on the entry into Canada of Wardair Aircraft engines and parts for repair.

PC 1974-1208, May 30, 1974, authorized the remission of all goods imported or taken out of warehouse for consumption on or after May 10, 1974 and all goods previously imported for which no entry for consumption was made before that date, of that part of customs duty and sales tax payable under the Customs Tariff and the Excise Tax Act equal to the amount by which the customs duty and sales tax payable thereon exceeds the amount of the customs duty and sales tax that would otherwise be payable thereon if Bill C21, An Act to Amend the Customs Tariff, given first reading on April 8, 1974, had been enacted before the date of this order.

PC 1974-1479, June 27, 1974, authorized an amendment to Order in Council PC 1973-3443 of October 30, 1973, the Children's Clothing Tax Exemption Regulations.

PC 1974-1614, July 16, 1974, authorized the remission of sales tax paid or payable under the Excise Tax Act on clothing and footwear sold or imported on or after July 16, 1974.

PC 1974-2246, October 8, 1974, authorized remission of excise taxes to diplomats and others representing another country, revoking the Diplomatic Excise Taxes Remissions Order made by Order-in-Council PC 1956-485 of March 22, 1956.

PC 1975-287, February 11, 1975, authorized the partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.

PC 1975-590, March 18, 1975, authorized remission of sales tax on transportation equipment held in inventory on November 18, 1974.

DEPARTMENT OF NATIONAL REVENUE—TAXATION

Remissions of income tax:

Bank of Nova Scotia 167,805

PC 1974—6/2466 November 12, 1974, authorized the remission of $167,805 in respect of the 1963 to 1965 taxation years.

Due to a change in the United States in respect of the method for calculating income of foreign banks' branch operations, the bank was re-assessed to decrease U-S tax payable for 1963 to 1965. The interest received on the over payment of U-S tax is taxable but the interest charge on the corresponding deficiency of Canada tax due to the reallocation of income from the United States to Canada is non-deductible. This resulted in a net interest computed as follows:

Interest income received on U-S Tax Funds		($335,609)
Canadian income tax thereon at 1972 effective tax rate of 46.2795%		155,318
Canadian interest on Canadian income tax decreases—		
1963	$315,226	
1964	205,819	
1965	19,397	540,442
Interest cost incurred		$360,151

In June 1970, the Minister of National Revenue stated he would recommend a remission of net interest cost or such lesser interest cost that may have been incurred. Three percent of the net interest cost was found to be $167,805. Therefore a remission of the lesser amount of $167,805 was recommended.

Bonaccord Finance Corporation Limited
Mother's Own Bakery Limited 23,575
René's Bakery Limited

PC 1974—6/1190 May 30, 1974, authorized the remission of $23,575 income tax plus interest payable in respect of the 1972 and 1973 taxation years for the above corporations.

Atlantic Holdings Limited was a subsidiary of Assumption Mutual Life Insurance Company in 1972 and 1973. Under Section 141 of the Income Tax Act a life insurance company resident in in Canada is deemed to be a public corporation. Consequently Atlantic Holdings Limited and its subsidiaries were deemed to be controlled by a public corporation and were therefore not entitled to the small business deduction under Section 125 of the Act.

However, the investment by Assumption Mutual Life Insurance Company in Atlantic Holdings was originally made to maintain in operation a number of businesses serving the Acadian population which were in financial difficulty. The return on the investment has been substantially less than what would have been realized on ordinary insurance company investments. Furthermore, Assumption Mutual cannot provide any further source of capital to

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
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SECTION 17(8)—*Continued*

DEPARTMENT OF NATIONAL REVENUE—
TAXATION—*Continued*

Atlantic Holdings, since the extent of its investment therein is limited by statute.

Assumption Mutual divested itself of control of Atlantic Holdings by selling approximately one-half of its share-holding to «La Fédération des Caisses Populaires Acadiennes Limitée,» with the result that for 1974 and subsequent taxation years, Atlantic Holdings and its subsidaries will fall within the definition of private companies and will be entitled to the small business deduction.

Brett, Estate of John T 5,408

PC 1974—5/1848 August 14, 1974, authorized the remission of interest which was the residual of an assessment of $8,017 which has been reduced by payment.

At the time of Mr Brett's death in 1960 his trust account and file were not in balance and the matter was not settled until July 1973. In the interim Mrs Brett was forced to borrow funds and use her savings to complete her education as well as the children. She subsequently became a teacher in Kenora late in 1962 earning $1,512 for that year. A payment of $6,250 was made on August 4, 1973 to cover outstanding tax and law costs in the amount of $6,217.

A remission was recommended due to the fact the major portion of the interest due accrued as a result of the lengthy period required to straighten out the trust account and records.

Burns, John Thomas 20,587

PC 1974—6/1848 August 14, 1974, authorized the remission of $20,587 interest representing $17,076 interest on payroll deductions and $3,511 on his individual account.

Since 1961 Mr Burns has paid all current taxes due on filing. The tax portion of his personal taxes owing has been reduced due to several refund years.

All voluntary payments by the taxpayer together with garnishee payments from his employment have been applied to the payroll deduction amount. These payments were in excess of $11,000 over the past twelve years.

The remission was recommended because Mr Burns is now 60 years of age, his health is deteriorating and he earns only $4,966 per year as a janitor.

Bushe, Anne R 1,186

Bushe, Cornelius 1,561

PC 1974—8/1699 July 30, 1974, remitted tax and penalty for the 1970 and 1971 taxation years for Anne R Bushe $1,186 and Cornelius Bushe $1,561.

Article XII of Schedule II to the Canada—Ireland Income Tax Agreement Act 1967 provides that an individual from one of the territories who receives remuneration for teaching during a period of temporary residence at an establishment for higher education in the other territory should be exempt from tax in respect of that remuneration.

The taxpayers came to Canada in 1970 to teach in elementary schools with the alleged intention of returning within 24 months but they claim to have since changed their plans and have remained in Canada. Since they did not teach in an establishment for higher education they do not enjoy the benefit of the said Act but it is felt that it was not the intention to remove the exemption in a case such as this. Therefore a remission of tax, penalty, and interest owing was recommended.

Canadian Imperial Bank of Commerce 167,698

PC 1974—7/2171 October 1, 1974, authorized the remission of $167,698 in respect of the 1961-1965 taxation years.

Due to a change in the United States in respect of the method for calculating income of foreign banks' branch operations, the bank was re assessed to decrease U-S tax payable for 1961-65. The interest received on the overpayment of U-S tax is taxable but the interest charge on the corresponding deficiency of Canadian tax due to the reallocation of income from the United States to Canada is non-deductible. This resulted in a net interest cost computed as follows:

Interest income received on U-S tax refunds (U-S $515,497 at 100.5)	($518,096)	
Canadian income tax on U-S interest income of $518,096 at 1971 effective tax rate of 49.81742%	258,102	
Canadian interest on Canadian income tax increases:		
1961	4,015	
1962	127,544	
1963	173,086	
1964	104,663	
1965	18,384	427,692
Interest cost incurred		$167,698

In June 1970 the Minister of National Revenue stated he would recommend a remission of net interest cost or such lesser interest cost that may have been incurred. Three percent of the net interest cost was found to be $259,048. Therefore a remission of the lesser amount of $167,698 was recommended.

E T Stephens Enterprises Limited 3,617

PC 1975—8/360 dated February 25, 1975, authorized the remission of income tax to the extent of $3,617.

In 1970 the taxpayer elected under Section 105(1) of the Income Tax Act and paid 15% tax ($7,442) on its undistributed income on hand at the end of 1949. Subsequently, in 1971, an election was made under Section 105(2) and 15% tax was paid to the extent of $12,735. It then issued and redeemed a stock dividend and thereby distributed most of its tax paid undistributed income. Since paragraph 89 (1)(k) now limits the taxpayer's 1971 undistributed surplus on hand to the lesser of 1971 undistributed income on hand and 1971 taxpayer undistributed

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 17(8)—*Concluded*

DEPARTMENT OF NATIONAL REVENUE—TAXATION—*Concluded*

income, the taxpayer uselessly paid tax on $24,135. Therefore, a remission of the tax needlessly paid was recommended.

Island Land Company Limited 4,800

PC 1975—6/323 dated February 11, 1975, authorized the remission of income tax to the extent of $4,800. In 1971 the taxpayer elected under Section 105(2) of the Income Tax Act and created tax paid undistributed income of $27,200 which was not paid to the shareholders at December 31, 1971. Due to the new provisions of 89(1)(k)(i) the tax paid on the undistributed income disappears and cannot be distributed tax free to the shareholders. Therefore, a remission of the tax needlessly paid was recommended.

Swarbrigg, George H 1,020

PC 1974—16/2108 September 24, 1974, authorized the remission of income tax in respect of the 1972 taxation year to the extent of $1,020.

The taxpayer came to Canada from Ireland in July 1971 as a teacher with the New Brunswick Board of Education. In 1972 he moved to Willowdale, Ontario. It is believed that the reference in the Canada-Ireland Income Tax Agreement Article XII Schedule II to an "establishment for higher education" is not meant to be narrowly interpreted and that Mr Swarbrigg's actual employment was intended to be within the scope of this article. Therefore, Mr Swarbrigg was granted a remission of tax for the period January 1—September 13/72, the period for which he fulfilled the requirements applicable to visiting teachers.

Remissions less than $1,000 (9) 3,283

Total $400,540

VETERANS AFFAIRS—

Remission of $1,000 or over for the benefits of charitable, educational, religious or other non-profit organizations, and for government departments and Crown Corporations.

General

Vetcraft shops Toronto and Montreal.

Sales tax on poppies and wreaths during the year ending December 31, 1974 amounted to $73,375.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 18 (2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority: Accounts not in excess of $5,000 — No.	Treasury Board Authority: Accounts not in excess of $5,000 — Amount	Ministerial Authority: Accounts not in excess of $2,000 — No.	Ministerial Authority: Accounts not in excess of $2,000 — Amount	Total — No.	Total — Amount
		$		$		$
AGRICULTURE			57	8,541	57	8,541
COMMUNICATIONS			1	10	1	10
ENERGY, MINES AND RESOURCES			219	2,986	219	2,986
ENVIRONMENT			9	1,101	9	1,101
EXTERNAL AFFAIRS			178	16,202	178	16,202
*FINANCE						
Department	49	148,287	405	262,729	454	411,016
Insurance			97	1,863	97	1,863
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	38	104,455	324	105,346	362	209,801
INDUSTRY, TRADE AND COMMERCE—						
Department			61	5,068	61	5,068
Statistics Canada			217	7,891	217	7,891
LABOUR—Information Canada			6	393	6	393
MANPOWER AND IMMIGRATION	3	7,214	34,272	1,500,815	34,275	1,508,029
NATIONAL DEFENCE			541	18,799	541	18,799
NATIONAL HEALTH AND WELFARE			7,243	129,763	7,243	129,763
NATIONAL REVENUE—						
Customs and Excise	100	330,098	596	94,152	696	424,250
Taxation	405	1,269,515	5,429	2,117,930	5,834	3,387,445
POST OFFICE			50	9,634	50	9,634
PUBLIC WORKS			8	2,780	8	2,780
SECRETARY OF STATE—						
National Library			21	243	21	243
Public Service Commission			9	99	9	99
SOLICITOR GENERAL—						
Correctional Services			592	10,668	592	10,668
Royal Canadian Mounted Police			65	6,534	65	6,534
SUPPLY AND SERVICES			398	1,692	398	1,692
TRANSPORT	2	3,391	2,581	31,035	2,583	34,426
TREASURY BOARD—						
Department			59	353	59	353
National Research Council			118	1,401	118	1,401
URBAN AFFAIRS			1	590	1	590
VETERANS AFFAIRS	73	230,416	7,618	1,412,867	7,691	1,643,283
	670	2,093,376	61,175	5,751,485	61,845	7,844,861

Deletions were from departmental accounts receivable with the following exceptions: Indian Affairs and Northern Development, 116 items totalling $156,284 credited to the asset account "Indian Economic Development" and 7 items totalling $1,020 to the asset account "Eskimo Loan Fund"; Statistics Canada, 1 item of $106 credited to the asset account "Miscellaneous departmental imprest and standing advances"; and National Health and Welfare, 3,444 items totalling $77,064 credited to the liability account "Canada Pension Plan", three of these items are in excess of $2,000, namely $2,807, $2,830 and $3,220 for which the Minister deleted under authority of subsection 65(3) of the Canada Pension Plan.

*Further deletions from departmental accounts receivable were made on the authority of Finance Vote 1d, Appropriation Act No. 1, 1975. These totalled $75,087 and consisted of 9 items; and Finance Vote 16d Appropriation Act No. 1, 1975 authorizes the delection of $73,691 in respect of the Inactive Loan (Schedule H)—Province of Saskatchewan—seed grain advances, 1908.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)

Every accountable advance that is not repaid or accounted for

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
AGRICULTURE								
Barry A J		50	50					
Bonneville A	35	700			700			
Brayshaw J		250	250					
Campbell D L		25	25					
Downie N F		480	480					
Earl E	35	75				75		
Gauthier J	35	150			150			
Hackett P		229	229					
Kuntz R P		125	125					
Krushel H		2,300	2,300					
Parry W		123	123					
Perrier G	1	47			47			
St Jacques C	35	100			100			
Thomas W C		300	300					
Willisher I W		350	350					
Wray R T		4,316	4,316					
		9,620	8,548		997	75		
COMMUNICATIONS								
Altman S	1	50			50			
Baser R	1	3			3			
Beck M J	1	23			23			
Braun L	1	227			227			
Buckingham R	1	234			234			
Bushfield R	1	100			100			
Carroll R	1	322			322			
Chinnick		82	82					
Crawford S	1	300			300			
Croskery W F	1	300		300				
Giroux L		33	33					
Gray R	1	400			400			
Grickites V	1	529			529			
Irvine G W		22	22					
Muldrew D	1	1,115			1,115			
Page P		101	101					
Stott M	1	46	46					
Thompson W E	1	175		71	104			
Townsend P		850	850					
		4,912	1,134	371	3,407			
CONSUMER AND CORPORATE AFFAIRS								
Banys J	1	150			150			
Berngaraner H	15	400			400			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974-75	To be recovered in 1975-76	Recovered in 1975-76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
CONSUMER AND CORPORATE AFFAIRS—*Concluded*								
Bougadis K	1	250			250			
Bourque S	1	100			100			
Bruce R C		200	200					
Cafik N	1	500			500			
Caron G	5	450			450			
Charles G E	15	50			50			
Cheney A D	30	150			150			
Cloutier F	15	200			200			
Cohen J S	1	100	23		77			
Currie D	5	350			350			
Dark T	15	600			600			
Davidson J F	1	100			100			
Dempsey M		200	200					
Dorie V L	10	250			250			
Ellenberger T	10	253			253			
Fontaine R	10	346			346			
Forbes K		150	150					
Ford K F	5	200			200			
Gauvreau J	10	246			246			
Hunt K M	5	200			200			
Jones R P	10	100			100			
Ketcheson K	5	150			150			
Kezar C F		500			500			
Lacasse F	1	585			585			
Landriault R		300	300					
Lellep L		436			436			
Marcoux M	10	750			750			
Martin P L		250			250			
McCarey E A	5	200			200			
McKeown W P	15	75			75			
McMullen C	15	300			300			
Menard G	15	200			200			
Miller N	1	200			200			
Neault S		200	200					
Perras D								
Plummer F	10	531			531			
Poitras J A	15	283			283			
Ramirez F	1	150			150			
Rand H B	5	200			200			
Rodgers J T	15	250			250			
Sametz O R	15	4,000			4,000			
Sattar J	1	50			50			
Sutherland D	5	250			250			
Sykes D		146	146					
Thibodeau P L	5	100			100			
Thurber W G		370	370					
		16,021	1,589		14,432			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	$
ENERGY, MINES AND RESOURCES								
Coxon H G	1	130		130				
Waugh R T	1	25		25				
		155		155				
ENVIRONMENT								
Allard H	20	1,000		1,000				
Allison B	20	139		14	125			
Armitage F B		78		78				
Asbridge I A	20	500		500				
Ash G	5	100		100				
Atkinson D M	20	520		520				
Avery N	20	300		300				
Bachand D	20	600		600				
Beaudoin C	20	30		30				
Beaumier F	20	177		177				
Bell G	20	350		350				
Bigio R	20	125			125			
Bitton D W	20	350		350				
Blagdon L T	20	400			400			
Blais L	20	300			300			
Blanchard D	20	739		739				
Bolduc G	20	184		184				
Born G	20	74		74				
Brazeau F	20	300			300			
Brosseau M	20	350			350			
Brown C	20	350		350				
Burns L M	20	1,475			1,475			
Canning F M	20	227		227				
Chen P	20	100		100				
Coolan R W	20	180		180				
Cooper E J		140	140					
Coulombe J M	20	300			300			
Creswick W S	20	180		180				
Cross R K	20	75		75				
De Lorenzis B Q	20	1,000		1,000				
Der J	20	2		2				
Desjardins G	20	324		324				
Di Cenzo C S	20	350		350				
Dillistone P	20	340		340				
Dockendorff D A	20	947		947				
Duffy D	20	31		31				
Duore P	20	39		2	37			
Dupuis S A	20	1,700		1,700				
Eade R	20	400		400				
Ferguson H L	20	150		150				
Fisher T G	20	220			220			
Fournier D E	20	600		600				
Fraser D	20	119		119				
Fraser D B	20	600			600			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
ENVIRONMENT—*Continued*								
Gagnon R.	20	350		350				
Gagnon Y.	20	206		206				
Garceau P.	20	700		700				
Gadner D.	20	350		350				
Gardner K D.	20	82		82				
Garrett E W.	20	300			300			
Gaskarth N.	20	64			64			
Geast M S.	20	252			252			
Gilbert R.	20	20		20				
Gladstone A.	20	140		140				
Godard G C.	20	520			520			
Goodison B E.	20	450		450				
Goudie P.	20	3,240			3,240			
Graham C C.	5	181		181				
Grandy W R G.	20	78			78			
Grauman R J.	20	500		500				
Guay F.	20	400		235	165			
Gushue W.	5	175			175			
Halina W.	20	125		125				
Hall R D.	20	105			105			
Hamilton N.	20	200				200		
Harois B P.	20	199		199				
Harris M H.	20	561		561				
Hart R.		203	203					
Haslam K R.	20	589		589				
Heartz C R.	20	300		300				
Higgins R.	5	227		227				
Hillaby B.	5	132			132			
Holmberg E N.	20	500			500			
Horrocks W.	20	33		33				
Hubert L W.	20	220		220				
Hughes J.	20	850		850				
Ishii G.	20	500		500				
Jacques A.	20	2,300		2,300				
Joly L.	20	17		17				
Juneja S C.	20	350			350			
Kern W J.	20	2,100		2,100				
Kessler B A.	20	270		270				
Kiil A D.	20	130		130				
Label R.	20	130		130				
Laidlaw W J.	20	244			244			
Lamb G C.	20	885		885				
Lamb G R.	20	330			330			
Lanouette P.	20	1		1				
Larocque A.	20	44		44				
Latourneau F.	20	4		4				
Law D J.	20	197		197				
Leal G A.	20	100			100			
Leduc R.	20	389			389			
Legault J D R.	20	113		113				
Lepins A.	20	110		110				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
ENVIRONMENT—*Continued*								
Lightly D	5	109			109			
Lill A	5	500		500				
Linton J C	20	215		215				
Lougheed D I	20	322			322			
Malone J	20	1,000		1,000				
Mann A S	20	100		100				
Marien A	20	55		55				
Martal J	20	230		230				
Marriott W G	20	250		250				
Matthias C	20	400		400				
McArter R W	20	10		10				
McCarthy G P	20	600		600				
McCullough A	20	1,010		1,010				
McIndoe R	5	98		98				
McLean A	20	1,000		1,000				
McManus J R	20	2,690				2,690		
Medlicott T G	20	128		128				
Meek G T	20	223			223			
Meriless P	20	420		420				
Millar C H	5	400		100		300		From final salary payment
Miller F L	20	1,000		1,000				
Miller R A	20	60		60				
Mosher B	20	6				6		
Mottus B	20	220			220			
Naud R	20	200		200				
Nordman R	20	23		23				
Pender P J	20	300			300			
Pequette G	20	2		2				
Pilon A	20	250		250				
Phillips M	20	200		200				
Plamondon A	20	161		161				
Pohl A	20	125			125			
Porter G J	20	500			500			
Potter R A	20	450		450				
Poupart D	20	175		175				
Purves A M	20	164		164				
Rasl K	20	400		400				
Rivard M	20	1,265		1,265				
Robert A J	20	300		300				
Robinson R	20	390		390				
Ross J	20	1,900			1,900			
Rowe C F	20	500			500			
Sales H W	20	189		189				
Sandercock F	5	258			258			
Sawyer D	20	35		35				
Scmitke W	20	20		20				
Sewid A G	5	227		227				
Shalapata P	20	175			175			
Shepard M P		706	706					

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
. F-10, R.S., as amended—*Continued*

ECTION 31(4)—*Continued*

Every accountable advance that is nor repaid or accounted for—*Continued*

ncluding those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
NVIRONMENT—*Concluded*								
Sincennes A F C	20	800			800			
Stafford W N E	20	1,100		1,100				
Stead L	20	1,200		1,200				
Stead L E	20	150		150				
Stoutjesdyk R	20	950		950				
Stutchbury J F	20	200		200				
Sullivan J J	20	205			205			
Sutherland J A	20	500			500			
Teshier J	20	181			181			
Thompson T V	20	500			500			
Timinsky A S	20	84			84			
Tissot Van Patot J	20	550			550			
Trent J	5	131			131			
Tutty B	5	289		289				
Wadman L R	20	175			175			
Wall R	20	130			130			
Weber H	20	250		250				
Wilson M H	20	700			700			
Wilson R	20	256		185	71			
Winchester A	20	90		90				
Yacowar N	20	730		730				
Yarama J	20	150		150				
Zavada M	20	300		300				
		66,513	1,049	42,433	19,835	3,196		
EXTERNAL AFFAIRS								
Adam D	1	5,000		5,000				
Andrew A J	1	90			90			
Anstis C	1	1,518			1,518			
Archambault R P	1	11		11				
Archambault R P	1	318			318			
Armstrong B	1	25			25			
Bacon T C	1	34			34			
Banker S	1	868				868		
Barlow R W	1	3,098		3,098				
Baron T	1	500				500		
Beach K C	1	193			193			
Bedard C	1	500		500				
Behan M	1	232			232			
Belisle G	1	1,379			1,379			
Berube L P	1	175			175			
Bilodeau J M	1	507		507				
Bogdasavich F I	1	24				24		
Borse B	1	182			182			
Brett W G	1	592		592				
Brown D	1	1,459			1,459			
Bruce G F	1	245		245				
Bruyere H	1	747			747			
Carisse J J A	1	17			17			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31 (4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavour-ing to recover	Unable to locate Debtor	Other explana-tion
		$	$	$	$	$	$	
EXTERNAL AFFAIRS—*Continucd*								
Charron R	1	533		533				
Choquette L	1	506			506			
Clarke H J	1	690			690			
Damon M R	1	8			8			
Deibert Y	1	124			124			
Dery J M	1	231		231				
Dunn M V	1	354		354				
Dupuy M	1	168		168				
Fogarty J	1	111		111				
Francis R	1	92			92			
Fraser M G	1	500		500				
Froese G D	1	500		500				
Gagnon H	1	125		125				
Gagnon J G	1	200				200		
Gagnon J L	1	1,002		1,002				
Galipeau J R C	1	400			400			
Gawalewicz W	1	150			150			
Green L C	1	1,581			1,581			
Guay L	1	300			300			
Hardy C	1	510			510			
Hayes T G	1	200			200			
Hedderson B W	1	71		71				
Herman L L	1	57		57				
Hunter R J	1	750			750			
Jarvis W E	1	900		900				
Kirsch P	1	315		315				
Lambert C	1	250		250				
Landriault G	1	1,488		1,488				
Lishchynski P R	1	278		278				
Loggie M	1	99		99				
Macaulay A G	1	1,225			1,225			
Macpherson I	1	563		563				
Marriott I A	1	998			998			
Massip M I	1	4		4				
Mcdonald L C	1	1,488		1,488				
McLaren G B	1	22			22			
Mclean I W	1	469		469				
Miller D M	1	1,096			1,096			
Morden J R	1	251			251			
Noiseux J	1	331			331			
Normandeau F	1	251		251				
Ohlsen G L	1	1,007		1,007				
Paquet G	1	750		750				
Plamondon G	1	634			634			
Poole J C	1	500			500			
Potvin A	1	200			200			
Rastoul J	1	294		294				
Rohonczy L	1	894		894				
Roussin M	1	246			246			
Schneider M T	1	24		24				
Stockwell D M	1	92			92			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31 (4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
EXTERNAL AFFAIRS—*Continued*								
Swan B W	1	500		500				
Tee J	1	300				300		
Terrio J	1	89				89		
Trent G	1	68				68		
Warren J H	1	3,500		3,500				
Warren M K	1	608		608				
White M H	1	29		29				
Wood W M	1	294		294				
Yeates G	1	150			150			
		47,084		27,610	17,425	2,049		
Canadian International Development Agency								
Anderson R	25	897		897				
Audet J	25	641			641			
Bailey L	25	1,400			1,400			
Baran E	25	429		429				
Baron M J	25	535		535				
Bastien J	25	825		825				
Begin L	25	147		147				
Beemans P	25	496		496				
Biron G	25	479		479				
Blanchet G	25	468		468				
Bloch F	25	1,103		1,103				
Boehm J	25	223		223				
Bourque J	25	300		300				
Bouthilette Y	25	5		5				
Boyer P	25	1,404		1,404				
Brown C	25	81		81				
Burnett W	25	129		129				
Chevrier B	25	84		84				
Choquet L	30	505		116	389			
Copland J	25	2,244		2,244				
Dare B	25	425		425				
Darnell B W	25	142		142				
Dawes F	25	544		544				
Demers C	25	300		300				
Desgroseilliers M	25	2,000		2,000				
Desjardins R	25	1,000			1,000			
Desrosiers P	25	359		359				
Doyle M G	25	1,000		1,000				
Dubuc G	25	364		364				
Dupuis-Veronneau F	25	94			94			
Durham M	25	1,200		1,200				
Dussault M	25	100					100	
Elliott R	25	1,236		1,236				
Fletcher M	25	238		238				
Fournier-Savard J	25	9		9				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
EXTERNAL AFFAIRS—*Continued*								
Canadian International Development Agency—*Continued*								
Francœur C.	25	418		418				
Free B.	25	875		875				
Gagnon R.	25	79		79				
Garceau P.	25	1,596		1,596				
Gauvreau E.	25	1,619		1,619				
Gerin-Lajoie P.	25	783		783				
Gervais Y.	25	1,500		1,500				
Gingras A.	25	2,309		2,309				
Girard R.	25	147		147				
Glavin T.	25	255		255				
Gnaedinger J.	25	3,000			3,000			
Graham J D.	25	702		702				
Greenwood C.	25	540				540		
Greenwood T.	25	185		185				
Guerin J.	25	180			180			
Guest W.	25	378		378				
Guillmette J.	25	198		198				
Haack F.	25	278		278				
Haissounes A.	25	1,000		1,000				
Hanifi R.	25	619		619				
Her Majesty's Stationery Office	25	200		200				
Heuckroth L.	25	858		858				
Hillen H.	25	3,500		3,500				
Houle N.	25	242		242				
Labelle D.	25	9				9		
Labrecque A.	25	896		896				
Ladouceur P.	25	368		368				
Lafond R.	25	400		400				
Lalonde R.	25	825		825				
Levasseur A.	25	744		744				
Mace M.	25	300				300		
Marantz B.	25	2,053		1,806	247			
Martin N.	25	78		78				
Matton L.	25	345			345			
McAskie C.	25	659		659				
McGill H.	25	60		60				
McKinnell R.	25	50		50				
McRae J F.	25	2,890		2,890				
Messier M.	25	418		418				
Miles M.	30	80		80				
Moffard C.	25	1,237		1,237				
Monaghan W.	25	799		799				
Montpetit R.	25	1,218		1,218				
Mullins D.	25	1,857			1,857			
Nadeau J.	25	1,920		1,920				
National Technical Information Services	25	77		77				
Ouellet J.	25	446		446				
Ouellette M.	25	280		280				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	$
EXTERNAL AFFAIRS—*Concluded*								
Canadian International Development Agency—*Concluded*								
Perinbam L.	25	72			72			
Phillips F.	25	100		100				
Pilgrim J.	25	1,962		1,962				
Post Office	25	3,991			3,991			
Pouliot F.	25	48			48			
Power N.	25	497			497			
Punter D.	25	74				74		
Purdie R.	25	1,741		1,741				
Quesnel J.	25	99		99				
Richard G.	25	354		354				
Richard R.	25	500		500				
Richer H.	25	244			244			
Robin B.	25	353			353			
Ronberg W.	25	1,000			1,000			
Ross B.	25	534		145	389			
Roy M.	25	825		825				
Sallery L.	25	295		295				
Spafford W.	25	825		825				
Stanley W R.	25	853		853				
Superintendant of Documents	25	201		201				
Sutherland-Brown M.	25	400			400			
Thompson P.	25	1,125		1,125				
Titsworth J.	25	1,333		1,333				
Veitch M D.	25	463		463				
Venne S.	25	1,172		1,172				
Verville R.	25	525			525			
Vinette A.	25	100		100				
Ward F.	25	48		48				
Warnock W.	30	1,000		1,000				
Watters D.	25	515		515				
Weiand P.	30	350		350				
Weltman M.	25	550			550			
Westall S K.	25	5,412		5,412				
Westdal C.	25	139		139				
Wright I P.	25	1,606			1,606			
Yendell E P.	25	441		441				
Zaine N.	25	40			40			
		90,663		70,772	18,868	923	100	
International Joint Commission								
Beaupre B.	40	200		200				
Gauthier L.	40	50		50				
Sneddon T.	40	100		100				
		350		350				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31 (4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT								
Adjun C		722	722					
Armstrong R G		900	900					
Arrowmaker P	30	18					18	
Berube A		3	3					
Bissett D		50	50					
Boyd C		647	647					
Brown R D		300	300					
Cameron O		60	60					
Cardinal L		840	840					
Carlson G		19	19					
Cooper G R		300	300					
Cunningham J V		23	23					
Davies W J		150	150					
Flanagan R T		5	5					
Foster K		480	480					
Farmer R		800	800					
Frawley C M		4	4					
Gabriel J		148	148					
Gilmour J G		18	18					
Gooderham G K		2	2					
Gunn B		510	510					
Gusset G		537	537					
Hill T		2	2					
Hughes O L		275	275					
Hume R		175	175					
Johnston C		12	12					
Kapty A		594	594					
Klassen J		45	45					
Lafreniere N		17	17					
Lakes District Trust Account	5	225				225		
Lyall B		300	300					
MacFarlane J		40	40					
Marshall G		304	304					
McGill F		800	800					
McIntyre W		625	625					
McMillan E	5	100				100		
Miller R G		9	9					
Manias C		200	200					
Moore G		400	400					
Moriarty J		2	2					
Morin Y		92	92					
Onysko G		3	3					
Patrick A P	5	150				150		
Peters L		8	8					
Poirier E J		350	350					
Powder E		38	38					
Preston K		12	12					
Reeve A J		67	67					
Robertson C F		23	23					
Robitaille G		104	104					

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT —*Concluded*								
Sainthill A B		78	78					
Scallen E		13	13					
Schroeder R		15	15					
Semayanis W		1,416	1,416					
Smith M L		21	21					
Sterling R P		117	117					
Stewart T D		1	1					
Thurston G C		750	750					
Wassigyig H		59	59					
		13,978	13,485			475	18	
INDUSTRY, TRADE AND COMMERCE								
Andrigo R F	1	319		319				
Bahnuik D	40	253		253				
Brown D M	1	1,000		1,000				
Cooper D G	1	176		176				
Earle J	1	3,200		3,200				
Eddy C		314	314					
Gibbs M	1	324		324				
Gillan M	1	1,400		1,400				
Head M	1	499		499				
Horne H J	1	550		550				
Lachapelle L		31	31					
Ladouceur D		900	900					
Lee D	1	449		449				
Linden R F		16		16				
Lutfy A	1	220		220				
Montgomery J E	1	150		150				
Munro R K		1,200	1,200					
Raymond H A		10	10					
Roy R		3,000	3,000					
Sarazin C		3	3					
Sarda L		5,000	5,000					
Shannon G J		13	13					
Shaw R M	1	500			500			
Smith W D	1	1,500		126	1,374			
Wondergem M	40	141		141				
		21,168	10,471	8,823	1,874			
Statistics Canada								
Beinhauer F		331	331					
Campbell C A		95	95					
Chartrand D P		199	199					
Croot D		6	6					
Morrow F A		125	125					

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	$
INDUSTRY, TRADE AND COMMERCE—*Concluded*								
Statistics Canada—*Concluded*								
Murray G B		23	23					
Prather R A	50	23		23				
Pye J		1,166	1,166					
Quinn M		20	20					
Ribout A		132	132					
Roussel M		28	28					
Stosic N		23	23					
		2,171	2,148	23				
JUSTICE								
Anderson C A	1	300		300				
Clair A	1	200		200				
Cousineau R	1	75		75				
Crossby A W	1	1,061		1,061				
Dickson D M	1	533		533				
Dymond S	1	16		16				
Eggerlsen Y	1	1,200		1,200				
Estey W S	1	10		10				
Ferhan J D	1	1,061		1,061				
Fraser N C	1	122		122				
Graburn L	1	521		521				
Grenier B	25	2,000		2,000				
Hunt J M	1	1,083		1,083				
Johnson A R	1	250		250				
Johnston Y H	1	500		500				
Kelly J P	1	224		224				
Koughnette V	1	65		65				
Lahaye J O	1	142		142				
Leclaire R	1	400		400				
Lyon W D	1	399		399				
MacDonald P J	1	411		411				
Mah Ming	1	250		250				
Maddison H C B	1	923		923				
McDonald D C	1	392		392				
McNat R S	1	114		114				
Mohr W	1	102		102				
Pinos Y F	1	150		150				
Preston R	1	200		200				
Stiles G A	1	16		16				
Stortini R	1	399		399				
Tianter P W	1	28		28				
Tremblay Y	1	2,000		2,000				
Trotman G T	1	600		600				
Valee G	1	142		142				
Verdun C	1	2		2				
Vermette M	1	100		100				
Walsh H	1	500		500				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
JUSTICE—*Concluded*								
Woods M J	1	349		349				
Wright W S	1	278		278				
Wu J	1	28		28				
		17,146		17,146				
LABOUR								
Bradshaw T	1	218		218				
Campbell R	1	6		6				
Chona R	1	200		200				
Elfstrom R H	1	100		100				
Gauvin M		100	100					
Gilchrist G	1	149		149				
Hall N	1	12,000		12,000				
Johnston R	1	70		70				
McMullen M K		90	90					
Redden D J	1	800		800				
Smoliga S	1	180		180				
		13,913	190	13,723				
Information Canada								
Harvey D	10	50			50			
Hebert L	10	25			25			
Mann B	10	18			18			
Singleton T	10	68					68	
		161			93		68	
MANPOWER AND IMMIGRATION								
Auger A	5	36		36				
Auger R	15	300		300				
Auger R M	1	200		200				
Auger R M	15	125		125				
Arsenault E	15	731		731				
Bania M	5	90		90				
Baril J M	5	300		300				
Bazinet A L	15	2,300	1,514	9	777			
Beaudet R	5	125		125				
Bechard R G	5	23		23				
Beirnes R W	15	500			500			
Bell G M B	15	3,000			3,000			
Bemrose R A	5	165		165				
Berg R M	15	500		500				
Bergeron R	5	150		150				
Bertrand R	5	350		350				
Bessette L	1	274		274				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31 (4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
MANPOWER AND IMMIGRATION—*Continued*								
Best J C	1	2,000			2,000			
Bilodeau R	5	67		67				
Birch E	5	800		800				
Bissett J		325	325					
Blais G	5	200		200				
Blanchard J G E	5	60		60				
Boily Y	5	200		200				
Boisvert G	5	110		110				
Boyko K	1	50		50				
Brake E	5	130		130				
Brassard C	5	115		115				
Breen W E	5	300		300				
Brennan W J	15	300		300				
Brisebois B	5	100		100				
Caldato R	15	203		203				
Callahan J G	5	255		255				
Campbell D R		31	31					
Carriere A	5	5		5				
Carriere M	5	353		353				
Chatain D		2	2					
Chow J	5	160		160				
Chretien D	5	391		391				
Chretien D	5	1,650		1,650				
Clark D		597	597					
Clark D L	15	1,403			1,403			
Clark M G		887	887					
Clouatre P	5	100		100				
Coke Y	5	400		400				
Coke Y	5	200		200				
Collinge D	15	2,300	1,607		693			
Conn D	5	300		300				
Cook A K	5	250		250				
Corbett J	5	350		350				
Cossette P	5	600		600				
Costy N		1,227	1,227					
Cowan H L	15	3,000		3,000				
Crux P	5	145		145				
Cuerrier G		13	13					
Current P M	15	102		102				
Danby C B	15	500			500			
De Blois J	5	500		500				
De Costa J	1	150	148	2				
De Jong S	5	200		200				
Demers J G	5	426		426				
Deraiche R	5	56		56				
Desgranges Y	5	250		250				
Dickey C J	15	150		150				
Dingemans A	5	400		400				
Dingemans A J	5	500		500				
Diotallevi A	5	150		150				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
MANPOWER AND IMMIGRATION—*Continued*								
Dixon L G	20	200		200				
Doaly D C	5	222		222				
Dorion C H	20	1		1				
Doskoch W S	1	3		3				
Dougall M B	15	300		300				
Douma A	5	600		600				
Dowbiggin E A		49	49					
Downie R P	15	100		100				
Drapeau J H	15	645			645			
Drapeau R		6,142	6,142					
Driscoll J C	15	270		270				
Dube U E A	15	315		315				
Duff O	15	3,000		3,000				
Dulac C	5	6		6				
Dumolin D	5	700		700				
Dunbar D F	5	250		250				
Dupont R	15	2,300	1,600		700			
Dupuis J P	1	50		50				
Duschinsky P	15	3,000			3,000			
Dybyk M	15	700		700				
Dyee D	5	156		156				
Dyer D	5	750			750			
Edwards M	5	44		44				
Enright M N	5	150		150				
Errington R L		50	50					
Fader G K	5	300		300				
Ferguson A B	5	1,285		1,285				
Ferguson R	5	1,500		1,500				
Field P V	5	100		100				
Fisher D A	5	150		150				
Foreman D G	15	3,000	1,363		1,637			
Fortin R	5	23		23				
Frenette G	1	253		253				
Fry D H		348	348					
Gagnon G		230	230					
Gallagher M	5	450		450				
Gallagher J L H	5	386		386				
Gardiner B	5	400		400				
Gauthier S		437	437					
Giguere P		201	201					
Gleason T	5	400		400				
Gleeson M P	5	350		350				
Gleeson M P	5	325		325				
Godbout F	1	1,203		1,203				
Goodman L	5	4		4				
Goodspeed M	1	200		200				
Gordon J R	1	40		40				
Gordon P	1	10		10				
Gorman L C	15	250		250				
Goyette P	5	1		1				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
MANPOWER AND IMMIGRATION—*Continued*								
Graham D.	5	225		225				
Grenier D.	20	250		250				
Grondin C.	15	100		100				
Guay J.	15	5		5				
Guevin J P.	5	250		250				
Hamel J F.	5	80		80				
Hamilton J.		4	4					
Hellman J E.	15	194		194				
Hutchinson G.	5	75		75				
Ingle M D.	15	1,864		1,864				
Isabelle J.	15	2,294	1,576		718			
Irwin R T.		200	200					
Jewett W B.	15	4,500		4,500				
Jodoin M.	5	500		500				
Johnson H J.	15	1,300		1,300				
Jones M.	5	175		175				
Keable L.	5	700		700				
Keindel W A.	5	1		1				
Kennedy T J.	5	32		32				
Kerouac G.	5	19		19				
Kerr P.		400	400					
Ketcheson O.	5	500		500				
Kiefl D A.	1	483	143	196	144			
Klein A.	1	37		37				
Kleniewski J.		1,584	1,584					
Kleniewski K.	15	1,416			1,416			
Krupka I.		29	29					
Labelle G.	15	275		275				
Labreche R.	5	135		135				
Lafontaine J.		275	275					
Lagase L.	5	200		200				
Lalonde M.	15	138		138				
Lalorie M.	5	10		10				
Lamoureaux J.	1	50		50				
Landriault D.	5	75		75				
Laprise R.	5	1,365		1,365				
Larocque C.	5	2		2				
Laundry L.	5	225		225				
Lavoie R J.	5	22		22				
Lawrence D C.	5	180		180				
LeBlanc E.	5	3		3				
Lelievre A.	5	150		150				
Lettelier R.	20	325		325				
Levesque P.	5	6		6				
Little H J M.	15	280		280				
Loddars M B.	5	100		100				
Loring P.	5	1,650			1,650			
Loughren F.	15	350		350				
MacEwan K L.	5	153		153				
Maffre G.	15	2,500		2,500				

TATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
. F-10, R.S., as amended—*Continued*

ECTION 31(4)—*Continued*

very accountable advance that is not repaid or accounted for—*Continued*

ncluding those repaid or accounted for after April 30 but recorded in the old year accounts)

ame	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
IANPOWER AND IMMIGRATION—*Continued*								
Mahon B A	20	200		200				
Mallory R E	15	270		270				
Mardon E	5	500		500				
Martel E E	1	23		23				
Martel J J	5	500		500				
Masse P	15	45		45				
Massey J M	15	3,000		3,000				
Marjos K		1	1					
Matheson W	5	1		1				
McAllister B A	15	40		40				
McGrath R J		500	500					
McKeen K	1	500		500				
McKenna J	5	90		90				
McLaughlin R	5	10		10				
McLean C H	15	1		1				
McMurray K L		100	100					
McNicoll L	5	70		70				
Menard C	15	50		50				
Mesheau D	1	500		500				
Mesheau D	15	1,989		1,989				
Mitchell D G	15	676		676				
Montmigny H	5	90		90				
Moreau P		300	300					
Morgan W H	5	50		50				
Morris J		102	102					
Mueller M	1	450		450				
Murphy F J	15	273			273			
Murphy R F	5	76		76				
Mutch W R	5	13		13				
Neil G A	5	314		314				
Nigros R		200	200					
Nobel J	5	175		175				
Norberg L	5	135		135				
O'Connor B F	15	400	209		191			
Olmstead W J	5	100		100				
Oxford T	5	20		20				
Palchowski P D M	5	55		55				
Paquet R	5	300		300				
Paquin G	5	30		30				
Paquin G	5	100		100				
Parras J Y J	1	300		300				
Patrick M	5	375		375				
Pauze F P	15	50		50				
Pelletier R	5	420		420				
Penner R H	5	594		594				
Perrin C F	5	200			200			
Perry I	5	200		200				
Petitpas R	5	300		300				
Pharand R	15	39		39				
Pichette L	5	167		167				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
MANPOWER AND IMMIGRATION—*Continued*								
Pilon J.	5	15		15				
Pinsonneault G.	15	2,300	1,611		689			
Pion F.	15	132		132				
Piquette G.	5	500		500				
Pleau R.	15	300		300				
Poisson Y.	5	724		724				
Pollack	5	46		46				
Ponton M.	5	100		100				
Porter G R.	15	280		280				
Powell R.	5	127		127				
Prefontaine J.	5	232		232				
Rankin I H.	15	3,000	2,082		918			
Renault F.	1	200			200			
Ritchie D A.	15	2,500		1,027	1,473			
Roberge J.	15	2,300	1,522	778				
Robinson M.	15	2,500	1,013		1,487			
Rompkey W.	1	1,250	754	496				
Ross L T.	15	500		500				
Roy S.	5	50		50				
Runia P.		406	406					
Ryan T.	5	100		100				
Seguin P C.		75	75					
Shalka R.	15	3,000	1,140	1,860				
Shaw C M.		900	900					
Shaw J E T.	5	200		200				
Sheppitt W A.	15	3,000			3,000			
Sherback D.	5	45		45				
Shorey J.	15	45		45				
Sims K E.	5	730		730				
Southin C A.	1	931		931				
St Cyr J L.	5	123		123				
St Germain M.	5	7		7				
Stephens J.	5	300		300				
Stone J G.	1	448		448				
Stotyn C.	15	3,000	1,347		1,653			
Templeman J F.	15	2,505	45	2,460				
Tessier M.	5	92		92				
Theriault E J.	5	100		100				
Thibault N D.	5	160		160				
Thisdale N.	1	200		200				
Thivierge A.	5	100		100				
Thompson J T.	15	2,389		2,389				
Tickner D.	5	140		140				
Townsend T.		48	48					
Traversy G R.	1	167		167				
Tremblay C.	5	80		80				
Tremblay G.	15	300		300				
Trepanier C E.	15	65		65				
Trottier J.	5	115		115				
Trussler J R.	1	1,548	679		869			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974-75	To be recovered in 1975-76	Recovered in 1975-76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
MANPOWER AND IMMIGRATION—*Concluded*								
Vaillancourt M.	5	50		50				
Vaillancourt P.	5	66		66				
Valley J.	1	1,411		1,411				
Villion P.	5	90		90				
Vinette J J.	15	2,479		2,479				
Von Fersen L.	5	150		150				
Watters J M.	5	145		145				
Watts D L.	15	300		300				
Wera F.	5	4		4				
Werbenuk L.	5	80		80				
Yee S.	5	62		62				
Yelle C.	15	31		31				
		147,804	34,016	83,302	30,486			
NATIONAL DEFENCE								
Brekstad L B.	1	300		300				
Broughm R A.	1	1,200		1,200				
Crotty J G.	1	500		500				
Davey R L.	1	120		120				
Donald R.	1	190		190				
Foster G G.	1	500		500				
Fortin M.	1	500		500				
Lammiman T F.	1	1,200		1,200				
Macdonald J G.	1	1,650		1,650				
Macisaac R J.	1	75		75				
Macneil J K.	1	1,300		1,300				
Wardle J S.	1	300		300				
Wiedner S.	1	65		65				
		7,900		7,900				
NATIONAL HEALTH AND WELFARE								
Babcock O.	25	200			200			
Bergeron G.	25	50			50			
Brigstoche H.	25	500				500		
Bryan W.	25	70			70			
Cann M.	25	261			261			
Caumartin Y.	25	68			68			
Crate A.	25	11		11				
Dale J R.	25	500		500				
Garbutt M.	25	345			345			
Garson W.	25	25			25			
Grullemette G.	25	122			122			
Kapala J.	25	200			200			
Kehoe J P.	25	190			190			
Kirklywich E.	25	400			400			
Lamoureux J.	25	71			71			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31 (4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974-75	To be recovered in 1975-76	Recovered in 1975-76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
NATIONAL HEALTH AND WELFARE—*Concluded*								
Lozier C	40	150					150	
McDonald J	25	600			600			
Myles D	25	100			100			
Queenlan D	25	850			850			
Roy P	25	200			200			
Schuller D	25	200			200			
Skjenna O W	25	4			4			
Smith D	25	400		400				
Thomas M	25	205			205			
Timmerman F	25	2			2			
Tremblay L	25	280			280			
Vigeant C	25	150			150			
Wear M	25	100			100			
Wilson A J	25	40			40			
		6,294		911	4,733	500	150	
NATIONAL REVENUE								
Customs and Excise								
Alcock W J		16	16					
Borzellino R	1	185		185				
Brazil C	1	150		150				
Cook D J		76	76					
Finkle J D		76	76					
Kostyniuk G T		425	425					
Milne P		83	83					
Neville R J		3	3					
Nichols G	1	185	185					
Roy G J P	1	150		150				
Trottier P A	1	185		185				
Watson R	1	160		160				
Watts K	1	185		185				
		1,879	864	1,015				
PARLIAMENT								
House of Commons								
Maingot J P J	5	1,000			1,000			
Pelletier M R	5	1,200			1,200			
		2,200			2,200			
POST OFFICE								
Billette R	PV 1	100			100			
Bourgeois M	PV 1	300			300			
Brunet D	PV 1	225			225			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974-75	To be recovered in 1975-76	Recovered in 1975-76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
POST OFFICE—*Concluded*								
Burquel F.	PV 1	96			96			
Chartrand E.	PV 1	200		200				
Desilets R.	PV 1	300			300			
Dube Y.	PV 1	100			100			
Henrichon M E.	PV 1	675			675			
Lapointe J M.	PV 1	75			75			
Lemieux E.	PV 1	200			200			
Manning E J.	PV 1	525			280	245		
Martin L.	PV 1	100			100			
Medicine Hat.	PV 1	505				505		
Ostiguy Y.	PV 1	150			150			
Payette L.	PV 1	250			250			
Pigeon M.	PV 1	250			250			
Pilote R.	PV 1	90			90			
Pilotte R.	PV 1	300			300			
Rouves J P.	PV 1	130			130			
Roy L.	PV 1	150			150			
Unidentified.	PV 1	313				313		
Unidentified.	PV 1	2				2		
Vermilion.	PV 1	62				62		
Vezina R.	PV 1	130			130			
		5,228		200	3,901	1,127		
PRIVY COUNCIL								
Blais J J.		255	255					
Bourgault P.		205	205					
Champagne L.		60	60					
Gwyn N R J.		387	387					
Kirby M.		400	400					
McDonald J.		275	275					
Morrissette F.	5	2,000			1,000	1,000		
Quitsualick M.	5	250				250		
Rodal B N D.		51	51					
		3,883	1,633		1,000	1,250		
PUBLIC WORKS								
*Downey J.	5	242				242		
Durand E.	5	20			20			
Green J.	5	850			850			
Jaeggin K.	5	190				190		
Morin M.	10	10			10			
**O'Shaugnessy K.	10	500		143			357	
Rose R.	10	775			775			
		2,587		143	1,655	432	357	

*Transferred to Justice for collection.

**Removal advance $143.00 from Superannuation fund.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
REGIONAL ECONOMIC EXPANSION								
Cardinal J.	1	1,750			1,750			
Fournier R.	1	500			500			
Gagne E R.	1	4,111			4,111			
Hébert S.	1	1,000			1,000			
Joly G.	1	500			500			
LaForest J.	1	945			945			
Larin P.	1	2,950			2,950			
Lippe J.	1	575			575			
Mayo E.	1	16	16					
Peterson K.	1	450			450			
Shedleur G.	1	2,850			2,850			
Stubbs A.	1	3,500			3,500			
Tessier V.	1	400			400			
Treyvaud J.	1	7,809		7,809				
		27,356	16	7,809	19,531			
SCIENCE AND TECHNOLOGY								
National Research Council	1	54		54				
National Technical Information Services	1	153		153				
Superintendant of Documents, US Government Printing Office	1	196		196				
Tremblay G Y.	1	562	562					
		965	562	403				
SECRETARY OF STATE								
Ahamad B.	5	250			250			
Allard G.	30	449				449		
Arassus J.	25	100		100				
Armstrong J.	30	80			80			
Arsenault G.	30	120			120			
Battell E.	30	300			300			
Beardy M.	30	300			300			
Beauchamp S.	30	200		200				
Bernier R.	30	232			232			
Boone W.	15	450			450			
Cheng M.	25	242			242			
Chiasson M.	30	291			291			
Choquette D.	25	13			13			
Christiansen R.	30	400		400				
Christmas K.	30	85			85			
Con R.	30	215			215			
Desautels Y.	25	250				250		
Dionne M.	20	100			100			
Dube W.	15	75			75			
Fremes C.	30	513		513				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	$
SECRETARY OF STATE—*Continued*								
Gagnon S.	1	42		42				
Gauthier A.	25	379			379			
Gauvreau O.	20	75			75			
Gilmour M.	30	200					200	
Globensky P.	30	400		400				
Goldsmith S.	1	300		300				
Graeber C.	25	100			100			
Gruber J.	25	135			135			
Hamilton D.	20	300		300				
Heroux M.	25	150				150		
Jean H.	25	250				250		
Kwasnycia L.	30	250		250				
Lajoie M.	1	42		42				
Leblanc D.	30	400			400			
Leduc G.	15	43		43				
Lemonnier R.	25	350			350			
Lillico-Lewis L.	30	309		309				
Loftus D.	15	99		99				
Lumsden P.	30	37		37				
Methe D.	30	300					300	
McGregor J.	30	20			20			
McKenzie W.	30	89			89			
McLaughlin L.	25	153			153			
McRoberts S.	5	240		240				
Millette R.	25	350		350				
Millons J.	5	300			300			
Mitchell R.	30	300			300			
O'Reilly R.	15	300			300			
Palkert M.	30	354		354				
Paularinne P.	30	137			137			
Pasma B.	30	125			125			
Patenaude G.	5	200			200			
Payer C.	1	150				150		
Pettit T.	25	477		477				
Rebin N K.	30	382				382		
Scialom A.	25	102		102				
Sinclair G.	30	206		206				
Slack J.	30	150		150				
Strang C.	30	93			93			
Szpakowski C.	30	300					300	
Tardif P.	30	442			442			
Theriault G.	30	43			43			
Thompson P.	30	100			100			
Thorpe T.	25	120		120				
Turner M.	1	288				288		
Winter J.	30	214			214			
		14,461		5,034	6,708	1,919	800	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974-75	To be recovered in 1975-76	Recovered in 1975-76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SECRETARY OF STATE—*Continued*								
National Museums of Canada								
Brown S.	85	500		500				
Charron R.	85	700		700				
Grant J.	85	515		515				
Guldbeck P.	85	150		150				
Hill C.	85	550		550				
Hooper M.	85	5,000		5,000				
Howe H A.	85	700		700				
Jensen C.	85	100		100				
Kekewich G.	85	700		700				
Landry S.	85	500		500				
Malone T.	85	1,200		1,200				
McLean P.	85	450		450				
Monaghan S.	85	300		300				
Murphy R.	85	700		700				
Nicol J.	85	200		200				
Reid D.	85	450		450				
Roche R.	85	150		150				
Roy C.	85	4,076		4,076				
Scrimshaw S.	85	450		450				
Sebera D K.	85	150		150				
Stolow N.	85	150		150				
Taylor J M.	85	150		150				
		17,841		17,841				
Public Service Commission								
Allard D.	110	1,000		1,000				
Beaulieu B.	110	25	25					
Beaulieu J.	110	325	325					
Bedard R A.	110	122	122					
Belec G.	110	250		250				
Bell I.	110	644		644				
Benoit J G.	110	28		28				
Bernier J C.	Revolving Fund	642	642					
Bilodeau G.	110	153	153					
Borbola L.	110	400		400				
Bourgon-Couture M.	110	100	100					
Bouthot J G.	Revolving Fund	64	64					
Bouvier M.	110	666		666				
Cairigan L.	110	135	135					
Carignan F.	110	30	30					
Carson R.	Revolving Fund	8		8				
Caryl N.	110	175		175				
Chemineau C.	110	776		776				
Colby J D.	110	400		400				
Comptois J.	110	169	169					

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
. F-10, R.S., as amended—*Continued*

ECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

ncluding those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
ECRETARY OF STATE—*Continued*								
ublic Service Commission—*Continued*								
Cooper D W	110	305		305				
Cotnoir C	Revolving Fund	8		8				
Couture J F	110	475	475					
Cyr J	110	250	250					
Damphouse M	Revolving Fund	40		40				
D'Aoust P	110	250		250				
Desmarais N	110	800		800				
Desrosiers J A	110	170		170				
Destjean A	110	300		300				
Dumoulin P	110	700	700					
Farmillo R	Revilving Fund	125	125					
Ferguson D	110	56	56					
Ferron D	110	9		9				
Fournier J R	110	100		100				
Gagnon C	110	28	28					
Gagnon G	110	225	225					
Gates S	110	4,828		4,828				
Giannetti L	110	846		846				
Giquere Y	110	1,842		1,842				
Giroux R	110	327		327				
Goulet M R	110	215		215				
Gustafsson E	110	500		500				
Jacob A	110	680	680					
Jacob B	110	82	82					
Jean J	110	150		150				
Jina D	110	31	31					
Keating P	Revolving Fund	7	7					
Lapointe J	110	200	200					
Laporte N	110	6,670	6,670					
Laroque G	Revolving Fund	275		275				
Lavoie C	110	186	186					
Lebœuf B	110	400		400				
Leduc T	110	120	120					
Lemieux M	Revolving Fund	450		450				
Levacque R	110	125		125				
Maddison R	Revolving Fund	15		15				
Maxwell D M	Revolving Fund	50		50				
McKenna M	Revolving Fund	22		22				
McNaughton R	110	115		115				
Murray B	Revolving Fund	100	100					
Pare C	Revolving Fund	72	72					

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SECRETARY OF STATE—*Concluded*								
Public Service Commission—*Concluded*								
Pariseau M.	110	31		31				
Patterson J.	110	200		200				
Paul M.	110	62		62				
Pelletier J.	110	1		1				
Plante G.	110	100	100					
Plument-Fahaka B.	110	100		100				
Prud'homme D.	110	108	108					
Quinn B.	Revolving Fund	15	15					
Regimbald J.	110	8	8					
Robert A.	110	185		185				
Rompre F.	110	250	250					
Roy L.	110	1,461	1,461					
Roy R C.	110	25	25					
St Pierre D.	110	3	3					
Sylvester G.	110	256		256				
Thomas R.	Revolving Fund	70	70					
Tremaine W R.	Revolving Fund	250	250					
Trottier C.	110	313	313					
Vandal J Y.	110	143		143				
Vernette J.	110	175		175				
Whissel R.	110	250		250				
		32,267	14,375	17,892				
SOLICITOR GENERAL								
Bourne R.	1	1,500				1,500		
Hebert P.	1	200			200			
Marin Judge J R.	1	1,500			1,500			
Potvin R A.	1	1,500			1,500			
Savard F.	1	200			200			
Shearing C.	1	1,500			1,500			
Wallace P.	1	400			400			
Wilson D K.	1	1,500			1,500			
		8,300			6,800	1,500		
Correctional Services								
Archibald G A.	5	100			100			
Arseneau R A.	5	375			375			
Armstrong J B.	5	6		6				
Babineau L A.	5	500		125	375			
Bablitz A.	5	58		58				
Barnett E R.	5	200		200				
Belanger P.	5	75			75			
Besner A.	5	318		300	18			
Blount G R.	5	150			150			

TATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
. F-10, R.S., as amended—*Continued*

ECTION 31(4)—*Continued*

very accountable advance that is not repaid or accounted for—*Continued*

ncluding those repaid or accounted for after April 30 but recorded in the old year accounts)

ame	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
OLICITOR GENERAL—*Continued*								
orrectional Services—*Continued*								
Boucher S G R	5	100			100			
Boudreau J L	5	154		154				
Bourret G	5	427			427			
Boyer G	5	100			100			
Braithwaite J W	5	635			635			
Brown N L	5	350			350			
Bull J A	5	40		40				
Burns F J	5	200		200				
Calder D C	5	203			203			
Canfield E M	5	325			325			
Cantin G R	5	250			250			
Carpenter R	5	350			350			
Chalk J C	5	511		500	11			
Chapman S W	5	200		200				
Clark D A	5	17		17				
Clark R M	5	1,110		275	835			
Cloutier S	5	200		200				
Cochrane B D	5	1,463			1,463			
Corbett M E	5	100		100				
Cormier E F	5	525		525				
Cormier F J	5	12			12			
Cormier J C R	5	380		380				
Coroy Y	15	3		3				
Cote J J	5	525		525				
Cox R	5	350			350			
Crawford H J	5	350			350			
Crossman D B	5	48			48			
Daoust F	5	100		100				
Darragh R	5	4		4				
Demers D	15	200		200				
Devarennes P A	5	200		200				
Dumaine A	5	9		9				
Dyer R F	5	78		78				
Dyksta C D	5	39		39				
Eaves D	5	25			25			
Edwards J M	5	17		17				
Estabrooks A L	5	200		200				
Evans D	5	74		74				
Feist D	5	200		200				
Ferguson R	5	5			5			
Fletcher F D	5	96			96			
Foley R R	5	56			56			
Fontaine E	5	169		169				
Fraser J	5	2			2			
Fraser R W	5	500			500			
Gabriel J A	5	30		30				
Gallant J J	5	250			250			
Gauthier J	5	100		100				
Geraghty B V	5	2,600		2,600				
Gignac P	5	400		400				
Gillies J	5	350		350				
Gionet A	5	200			200			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SOLICITOR GENERAL—*Continued*								
Correctional Services—*Continued*								
Givogue A E	5	60		60				
Goldie D W	5	422		422				
Gomez F	5	199		199				
Goodwin W G	5	40		40				
Gothreau J D	5	37		12	25			
Goulem P	5	113		113				
Grant F A	5	978			978			
Greene G	5	2			2			
Greenhow A J	5	350			350			
Hamel R	5	450		450				
Harris T G	5	175		175				
Harrison J G	5	25		25				
Harroun B M	5	525			525			
Hatch J M	5	200		200				
Hebert J A A	5	350		350				
Hellyer W A	5	1		1				
Helpard E R	5	500			500			
Henrikson J H	5	2			2			
Hill R G	5	50		50				
Horsman W R	5	500		500				
Hunter E	5	64			64			
Irvine G A	5	548			548			
Isinger P	5	348		348				
Jacks P	5	150		150				
Jackson G A	5	550		550				
Jackson T G	5	576		576				
Jacques J	5	180		180				
Jewers P	5	115		115				
Kemp R J	5	300			300			
Lafontaine D	5	175		175				
Lamont M	5	760		760				
Leblanc D R	5	15		15				
Leblanc J V	5	25		25				
Leblanc R J	5	746		746				
Leblanc V C	5	300		300				
Legere J A	5	175		175				
Legere J D	5	175			175			
Legere L F	5	110		110				
Lemieux C L	5	1,846		450	1,396			
Leslie W	5	16		16				
Lessard R	5	60		60				
Lette M	15	151		151				
Levesque M	5	129		129				
Logan L P	5	225		225				
Loro M	5	220			220			
Lowerison J	5	245			245			
Lowther D H	5	525		525				
Lowther W E	5	525		525				
Lucci A W	5	250			250			
MacKay D E	5	50		50				
MacKinnon S C	5	500		500				
MacLaughlin R J	5	222			222			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SOLICITOR GENERAL—*Continued*								
Correctional Services—*Continued*								
MacPherson J B	5	1,332		1,332				
Mahoney C N	5	200		200				
Martin C J	5	525			525			
Mathewson P J	5	525			525			
Matte A	5	395			395			
McCracken J W	5	150			150			
McDonald A R	5	350			350			
McDonald H	5	589			589			
McGinn L A	5	525			525			
McKay E F	5	2		2				
Mead K	5	3			3			
Meers N C	5	29		29				
Mergen J J	5	100			100			
Morrison W A	5	25			25			
Morrow W H	5	51		51				
Murphy R	5	75		75				
Nash R	5	28		28				
Nason L	5	73		73				
Needham L	5	35		35				
Nicholson E R	5	28		28				
Niles R J	5	25			25			
Oakes D L	5	250		250				
Okopski G	5	15			15			
Osborn J	5	344		344				
O'Toole P	5	209			209			
Paquin D	5	60		60				
Parker C	5	14			14			
Partridge E J	5	350		350				
Peterson M	5	500			500			
Phinney F H	5	20			20			
Price H O	5	500			500			
Purvis H M	5	250		250				
Racicot B	5	60		60				
Ramsay R S	5	40			40			
Richer D	5	175		175				
Roby J B	5	103			103			
Rosebush A J	5	175		175				
Roy J	5	30		30				
Sand G	15	100		100				
Scott G D	5	826		826				
Senecal L	5	200		200				
Sheehan H D	5	667			667			
Shine R	5	199		199				
Shirtliffe A	5	270		270				
Shobridge L	5	200		200				
Sigouin P	5	22		22				
Silliker R R	5	40		40				
Steeves A L	5	350			350			
Stevenson A M	5	160			160			
Stevenson J M	5	30		30				
Stewart J	5	50		50				
Stienburg M	15	19		19				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974-75	To be recovered in 1975-76	Recovered in 1975-76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SOLICITOR GENERAL—*Concluded*								
Correctional Services—*Concluded*								
St-Martin L.	5	203		203				
Strausse D K.	5	209			209			
Strobel K D.	5	130			130			
Swan P A.	5	300			300			
Terris R.	5	175			175			
Thiessen G.	5	200		200				
Thomas V R.	5	899			899			
Tracey A F.	5	4			4			
Van Fleet F.	5	4		4				
Viens L.	5	150		150				
Vogt G E.	5	38		38				
Wall B.	5	250		250				
Weatherbee P.	5	100			100			
Wells A N.	5	525			525			
Wesselby F W.	5	1,550			1,550			
West W.	5	9			9			
Westbury G.	5	300			300			
Westlake W C.	5	214			214			
Wheaton D G.	5	1,000			1,000			
Wheeler E.	5	100		100				
White B L.	5	636			636			
Wilson K R.	5	16		16				
Yelle Y.	5	270		270				
Yeo B.	5	500			500			
Zwicker C.	5	150		150				
		51,094		24,915	26,179			
SUPPLY AND SERVICES								
Albert S.	1	250			250			
Anderson L.	10	150		150				
Anderson K.	10	1		1				
Andrews W J.	10	115		115				
Arden J.		82	82					
Armstrong B.	10	750			750			
Barker P J.	1	149		149				
Barnhill A.	10	170		170				
Barrados F.		87	87					
Bastien B.	10	750			750			
Beckerson J T.	10	50		50				
Beckett T W.	10	70		70				
Beeston W J.	10	110		110				
Bell L J.	10	175		175				
Belval S.	10	50		50				
Bennett D W.	10	150		150				
Benvie L F.	10	90		90				
Berge C.	10	101		101				
Blenco J W.	10	100		100				
Biais L.	10	41		41				
Bobouski D.	10	80		80				
Bolton W B.	10	425		425				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SUPPLY AND SERVICES—*Continued*								
Bond H R	10	2,000		2,000				
Bondreault W	10	50		50				
Brentnal F	10	500		500				
Brisson A	10	70		70				
Brown G J	10	1,000			1,000			
Buchanan G	1	100		100				
Buttigieg A G	10	3		3				
Campbell W	10	10		10				
Carr J	10	533		533				
Chartrand R	10	100		100				
Chhabra M	10	750			750			
Clarke L	1	332		332				
Chinery A J	10	200		200				
Chown G	10	40			40			
Collins M	10	200		200				
Commins J	10	1		1				
Cooke P D	10	200		200				
Corr J J	10	400		400				
Cote R	10	106			106			
Cote R	10	500			500			
Coulas J	10	150		150				
Cousens J		229	229					
Craine G		81	81					
Crawford T	10	6		6				
Croucher G	10	120		120				
Day G	10	50		50				
Dennis G	10	68		68				
Douglas R	10	125		125				
Eddy S	10	227			227			
Fincham K C	10	150		150				
Forbes R J	10	200			200			
Freke J H	10	800			800			
Galloway R	10	139		139				
Gillan D G	10	28		28				
Gilmore D	1	225			225			
Godfrey D	10	60		60				
Goldberger C	1	26		26				
Goudie T A	10	150		150				
Goudie T A	10	9		9				
Grant H W	10	60		60				
Gray S	10	100		100				
Grebber V		153	153					
Grise J S	1	746		746				
Haagenson D	10	820		820				
Hall S J	10	140		140				
Hardy R	10	18		18				
Harrocks M	10	400		400				
Hartshorn J	10	150		150				
Hawkins W	10	16		16				
Hegvold L	1	36		36				
Henderson E C	10	314		314				
Holt G	10	200			200			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SUPPLY AND SERVICES—*Continued*								
Huhtala M.	10	163		163				
Humble D.	10	750			750			
Hutton J R.	10	100		100				
Immel H.	10	200			200			
Jacobsen R.	10	245		245				
Jamieson E.	1	550			550			
Johnston D A.	10	30		30				
Jokhson M D.	10	200		200				
Joly J.	1	200		200				
Jones D.	10	75		75				
Kardynal M.	10	100		100				
Keefe L.	10	5		5				
Kia B.	10	12		12				
Klassen E G.	10	1		1				
Klein H O.	10	26		26				
Lafrance M M.	10	118		118				
Lalonde M P.	10	180		180				
Leary L.	10	200			200			
Leblanc M.	10	240		240				
Lee K.	10	70		70				
Legault L.	1	52		52				
Lemay A R.	10	75		75				
Lemay A R.	10	1		1				
Lewis W.	10	100		100				
Lisson R R.	10	12		12				
Litz H.	10	500			500			
Loveless C.	10	500			500			
Loyko L.	10	750		750				
MacDonald J A.	10	285		285				
Mackenzie P.	10	569			569			
Mackey D R.	10	1,390		1,390				
Madeara G.	10	10		10				
Markey J A.	10	100			100			
McCooley M.	10	474		474				
McIsaac M.	10	120		120				
McLean G.	10	158		158				
Meek O.	10	125		125				
Meier P.	10	200		200				
Mellor B P.	10	100			100			
Mongelard J C.	10	54		54				
Muckosy R.	10	50		50				
Mullen D K.	10	75		75				
Murray C.	10	255		255				
Murray R.	10	12		12				
Nearing J.	10	10		10				
Norris T A.	10	500		500				
O'Donnell B P.	10	1		1				
Olson K.	10	219		219				
Olson K W.	10	340		190	150			
Orr W R.	10	2		2				
Paquin R.		42	42					
Parsons B.	10	500			500			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Continued*

including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SUPPLY AND SERVICES—*Continued*								
Patterson A.	1	200		200				
Patterson J F.	10	996		996				
Penner A.	10	300		300				
Perrier R.	10	300		300				
Phillips J G.	10	75		75				
Pisicoulis G.	1	200		200				
Pollard J.	10	100			100			
Pottie E.	10	500			500			
Prime B.	10	150			150			
Raftery W.	10	178			178			
Ranaham J.	10	375			375			
Reddy P.	10	248			248			
Reece J C.	10	100		100				
Reeves D.	10	7		7				
Regionbal D.	10	250		250				
Rheaume F.	1	30		30				
Rice W A.	10	350			350			
Richards D.	10	20		20				
Robbins J.	10	135		135				
Rue D.	10	50		50				
Rutlier W.	10	101		101				
Saal A C.	10	2		2				
Savage D.	10	615		100	515			
Scott F.	1	67			67			
Sharp R J.	10	6		6				
Siddall W.	10	25		25				
Skidmore R.	10	250			250			
Smith J.	10	181		181				
Smith J.	10	560		560				
Smith J.	10	50		50				
Smoke R.	10	250		250				
Smyth D.	10	226		226				
Stanbury J.	10	1		1				
St Denis J.	10	200			200			
Steveson D G.	10	238		238				
Stevenson D G.	10	220		220				
Stuart R.	10	100		100				
Stuart R H.	10	75		75				
Sutherland J A.	10	177		177				
Swartz B.	10	50		50				
Swartz B.	10	750			750			
Taylor P.	10	1,587			1,587			
Teminvein W.	10	298		298				
Thivierge P.	10	200			200			
Thomas F.	1	550			550			
Threader J.		66	66					
Tims L.	10	500			500			
Tomkins B.	10	297		297				
Tompkins R G.	10	300		300				
Truesdale E J.	10	60		60				
Wallbridge P.	10	3		3				
Whalley B.	10	65		65				

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 31(4)—*Continued*

Every accountable advance that is not repaid or accounted for—*Concluded*

(including those repaid or accounted for after April 30 but recorded in the old year accounts)

Name	Charged to Vote	Amount	Recovered in 1974–75	To be recovered in 1975–76	Recovered in 1975–76	Endeavouring to recover	Unable to locate Debtor	Other explanation
		$	$	$	$	$	$	
SUPPLY AND SERVICES—*Concluded*								
White L.	10	60		60				
Whynot K.	10	125		125				
Wicksow W.	10	31		31				
Windack G.	1	250			250			
Wright M A.	10	300		300				
Yeomans D R.	10	297			297			
Yochoff C.	10	141			141			
Zegorac E.	10	71			71			
Zytveld E.	10	24		24				
		42,016	740	24,080	17,196			
TRANSPORT								
Cavey J H W.		1,139	1,139					
Dawson C.		1	1					
Illing R.		683	683					
Mehta R.		600	600					
Seck J E R.		2,609	2,609					
Walsh D E.	5	50		50				
Yamamoto R.		1	1					
		5,083	5,033	50				
Canadian Transport Commission								
Beaulieu R.	70	240			240			
Culkin R J.	70	500				500		
Laprade J.	70	250			250			
Steele G M.	70	550			550			
Tittley R.	70	100			100			
Turner A R.	70	226			226			
		1,866			1,366	500		
URBAN AFFAIRS								
Barcelo M.	1	450		450				
Bolt H W.	1	300		300				
Kelly C.	1	300		300				
Nador P.	1	400			400			
		1,450		1,050	400			
VETERANS AFFAIRS								
Noseworthy E.	15	150				150		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 98(3)

Every payment out of the Public Officer Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of public officers.

NOTE: Losses of the Post Office Department are reported separately further on in this section. The Public Officers Guarantee Account is reported in schedule "deposit and trust accounts" in Section 10 of this volume.

Summary

	Number of cases in 1974–75	Amount of loss	Amount recovered in 1974–75	Net charge to account in 1974–75	Amount outstanding
		$	$	$	$
Amounts previously reported outstanding March 31, 1974		140,451			140,451
Net difference due to changes		11,547	12,600	(8,514)	7,461
		151,998	*12,600*	*(8,514)*	*147,912*
Amounts reported in 1974–75					
Losses recovered in full	6	10,382	10,382		
Other Losses	4	23,318	16,113	701	6,504
	10	*33,700*	*26,495*	*701*	*6,504*
		185,698	39,095	(7,813)	154,416

Adjustment in Cases Reported in Previous Years

(Figures in brackets indicate amounts previously reported)

Department and Position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
		$	$	$	$	
Justice						
Employee	1973–74	10,680	9,048	605	1,027	Conversion of public funds to his own use. Employee suspended from duty. Regular payments are being made.
		(10,680)	(8,008)	(1,645)	(1,027)	
Manpower and Immigration						
Employee	1972–73	77,950	6,848	71,102		Misappropriation of public funds through preparation of fraudulent contracts and forgery of cheques. The employee was found guilty and sentenced to four years with an order for restitution of the amount. Initial recovery was made from funds owing to the employee for salary, unused annual leave, and retroactive pay. Recovery in 1974–75 was made from this former employee's superannuation account.
		(77,950)	(2,000)	(75,950)		
National Revenue—Customs and Excise						
Audit Clerk	1973–74	817	817			Conversion of public funds to his own use through falsification of stolen tax refund cheques. Full recovery of these funds has now been made. Employee has pleaded guilty and is to be sentenced.
		(817)		(817)		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 98(3)—*Continued*

Adjustment in Cases Reported in Previous Years—*Concluded*

(Figures in brackets indicate amounts previoulsy reported)

Department and Position	Year last reported	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
		$	$	$	$	
Secretary of State						
National Film Board						
Audit Clerk	1973-74	3,301 (3,301)	1,309	1,992 (3,301)		Misappropriated public funds through falsification of travel claims, forgery of cheques and failure to remit to the Receiver General refunds of travel advances. The employee pleaded not guilty to the charges and was given a suspended sentence with restitution to be made within two years.
Transport						
Clerk	1973-74	42,800 (42,800)	7,073 (6,573)	35,727 (36,227)		Misappropriation of public funds through alteration of deposit slips. Recovery payments are being received at irregular intervals.
Harbour Master/Wharfinger	1973-74	18,742 (7,195)	5,804 (1,718)		12,938 (5,477)	Omission by harbour master/wharfinger to pay over harbour and wharfage revenue from 1972 to 1974. An effort will be made to recover the amount through civil action.
		154,290 (142,743)	30,899 (18,299)	109,426 (117,940)	13,965 (6,504)	
		11,547	12,600	(8,514)	7,461	

Amounts reported in 1974-75—Recovered in full

Department and Position	Amount of loss	Amount recovered	Particulars
	$	$	
Environment			
Employee	2,236	2,236	Conversion of public funds to his own use from petty cash, salary advances remitted to him but not deposited, and duplicate payments. The employee resigned and the full amount of the loss was recovered from Superannuation contributions.
Finance			
Employees	6,964	6,964	Improper claim for travel expenses. Investigation has been completed and full restitution has been made.
Indian Affairs and Northern Development			
District Office Manager	700	700	Theft of two deposits made for construction of homes on reserve. Employee resigned and admitted to the theft.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 98(3)—*Continued*

Amounts reported in 1974–75—Recovered in full—*Concluded*

Department and Position	Amount of loss	Amount recovered	Particulars
	$	$	
National Health and Welfare			
Employee	274	274	Misappropriation of public funds through forgery of endorsement of payees' names on 4 cheques. Full recovery was made from the banks that cashed the cheques. The employee was charged, prosecuted and convicted.
Solicitor General—Royal Canadian Mounted Police			
Corporal	162	162	Conversion of public funds to his own use by utilizing a transport requisition to fly wife and family on vacation. The full amount was recovered and the member dismissed.
Veterans Affairs			
Cashier	46	46	Non-observance of established security arrangements by departmental personnel resulted in a shortage of petty cash funds. Full recovery was made on the basis of assessments against the Regional Director, the Assistant Regional Director and the cashier.
	10,382	10,382	

Other Losses

Items Charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	$	$	$	$	
National Revenue—Taxation					
Employees	701		701		Cash remittances were misappropriated by unidentified employees and one postal money order was stolen. Investigation of this matter led to charges being laid, but the Crown had to withdraw since receipt by the Department could not be established. Recovery would not appear possible.
	701		701		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

SECTION 98(3)—*Continued*

Other Losses—*Concluded*

Items Not Charged to the Public Officers Guarantee Account

Department and Position	Amount of loss	Amount recovered	Net charge to account	Amount outstanding	Particulars
	$	$	$	$	
Communications					
Employees	22,200	16,113		6,087	Conversion of public funds for own use through the submission of false travel claims. The employee has been found guilty and sentenced to the Ontario Reformatory for a period not exceeding three months. Currently, arrangements are being made through the Probationary Officer for the accused to make restitution by April 2, 1976.
National Revenue-Customs and Excise					
Cashier	48			48	Misappropriation of public funds through suppression of revenue documents. Employee discharged from the public service with no recovery action taken.
Cashier	16			16	Misappropriation of public funds through suppression of revenue documents. Employee discharged from the public service with no recovery action taken.
Employee	353			353	Misappropriation of public funds through suppression of revenue documents in 1973 but not discovered until 1975. Employee now deceased.
	22,617	16,113		6,504	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—*Continued*

Section 98(3)—*Continued*

Post Office Department

Summary of Losses Due to Defalcation or Other Fraudulent Acts or Omissions

NOTE: Unrecovered losses of the Post Office Department arising from defalcation are charged to the Post Office Guarantee Fund.

	Number of cases in 1974–75	Amount of loss	Amount recovered in 1974–75	Net charge to fund in 1974–75	Amount outstanding
		$	$	$	$
Amounts previously reported outstanding at March 31, 1974		38,880			38,880
Net difference due to changes		4,939	—20,198	—21,668	—36,927
		43,819	*—20,198*	*—21,668*	*1,953*
Amounts reported April 1, 1974 to March 31, 1975—					
Losses recovered in full	41	58,212	—31,047	—27,165	
Losses incurred during 1974–75 and outstanding at 31 March 1975	35	87,744	—18,655		69,089
	76	*145,956*	*—49,702*	*—27,165*	*69,089*
	76	189,775	—69,900	—48,833	71,042

Details on the following pages.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1975	Particulars
		$	$	$	$	
		3,173	1,244	1,929		Conversion. Dismissed and prosecuted. Inter-
Postmaster	(1973-74)	(3,173)	(1,238)	(1,935)		mittent payments received.
		2,101	1,574	527		Conversion. Dismissed and prosecuted. Reg-
Postmaster	(1973-74)	(2,101)	(1,474)	(627)		ular payments received.
		1,500	1,200	300		Conversion. Dismissed. Intermittent pay-
Postmaster	(1973-74)	(1,500)	(1,160)	(340)		ments received.
		4,097	1,098	2,999		Postmaster comitted arson to cover shortage.
Postmaster	(1973-74)	(4,097)	(918)	(3,179)		Prosecuted. Regular payments received.
		2,412	1,746	666		Conversion. Dismissed. Irregular payments
Postmaster	(1973-74)	(2,412)	(1,741)	(671)		received.
		7,017	4,856	2,161		Conversion. Dismissed and prosecuted. Reg-
Postmaster	(1973-74)	(7,017)	(4,556)	(2,461)		ular payments received.
		2,943	2,707	236		Conversion. Dismissed and prosecuted. Irreg-
Postmaster	(1973-74)	(2,943)	(2,667)	(276)		ular payments received.
		2,938	2,848	90		Conversion. No legal action. Regular pay-
Postmaster	(1973-74)	(2,938)	(2,608)	(330)		ments received.
		8,025	1,320	6,705		Conversion. Dismissed and prosecuted. Inter-
Postmaster	(1973-74)	(8,025)	(1,177)	(6,848)		mittent payments received.
		1,750	1,120	630		Conversion. Dismissed and prosecuted. Reg-
Postmaster	(1973-74)	(1,750)	(940)	(810)		ular payments received.
		3,477	1,752	1,725		Conversion. Dismissed and prosecuted. Reg-
Postmaster	(1973-74)	(3,477)	(1,632)	(1,845)		ular payments received.
		1,794	1,470	324		Conversion. Dismissed. Regular payments
Postmaster	(1973-74)	(1,794)	(1,350)	(444)		received.
		8,274	4,224	4,050		C O D funds not remitted. Dismissed and
Postmaster	(1973-74)	(8,274)	(3,984)	(4,290)		prosecuted. Regular payments received.
		2,505	1,569	936		Conversion. Dismissed. Intermittent payments
Postmaster	(1973-74)	(2,505)	(1,494)	(1,011)		received.
		539	268	271		Financial irregularities. Dismissed. Inter-
Postmaster	(1973-74)	(539)	(261)	(278)		mittent payments received.
Postmaster and		6,830	3,913	2,917		Conversion and falsification. Dismissed. As-
Assistant	(1973-74)	(6,830)	(3,563)	(3,267)		sistant prosecuted. Irregular payments
						received.
Postmaster and		4,120	4,042	78		Financial irregularities. Both dismissed. Reg-
Assistant	(1973-74)	(4,120)	(3,762)	(358)		ular payments received.
		1,826	1,785	41		Conversion. Dismissed and prosecuted. Peri-
Postmaster	(1973-74)	(1,826)	(1,625)	(201)		odic payments received.
		2,186	2,186			Denied conversion. P O closed. Recovered
Postmaster	(1973-74)	(2,186)	(1,898)	(288)		in full.
		1,660	1,461	199		Conversion and falsification. Dismissed and
Postmaster	(1973-74)	(1,660)	(1,386)	(274)		prosecuted. Regular payments received
		1,227	409	818		Conversion. Dismissed and prosecuted. Inter-
Postmaster	(1973-74)	(1,227)	(364)	(863)		mittent payments received.
		1,688	496	1,192		Conversion. Dismissed and prosecuted. Inter-
Postmaster	(1973-74)	(1,688)	(426)	(1,262)		mittent payments received.
		1,369	1,102	267		Conversion and falsification. Dismissed and
Postmaster	(1973-74)	(1,369)	(1,022)	(347)		prosecuted. Intermittent payments received.
		364	364			Conversion. Dismissed and prosecuted. Re-
Postmaster	(1973-74)	(364)	(356)	(8)		covered in full.
		1,097	859	238		Conversion. Dismissed and prosecuted. Inter-
Postmaster	(1973-74)	(1,097)	(819)	(278)		mittent payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—*Continued*

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1975	Particulars
		$	$	$	$	
		7,993	2,062	5,931		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(7,993)	(1,962)	(6,031)		
		1,882	673	1,209		Conversion. No legal action. Intermittent payments received.
Postmaster	(1973–74)	(1,882)	(523)	(1,359)		
		1,673	1,673			Conversion. Dismissed and prosecuted. Recovered in full.
Postmaster	(1973–74)	(1,673)	(1,453)	(220)		
		1,221	1,088	133		Conversion and falsification. Dismissed. Intermittent payments received.
Postmaster	(1973–74)	(1,221)	(1,028)	(193)		
		6,055	2,053	4,002		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(6,055)	(1,653)	(4,402)		
		1,943	521	1,422		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster	(1973–74)	(1,943)	(441)	(1,502)		
		3,333	2,662	671		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(3,333)	(2,112)	(1,221)		
		6,795	6,795			Conversion and falsification. Dismissed and prosecuted. Recovered in full.
Postmaster	(1973–74)	(6,795)	(6,455)	(340)		
		961	298	663		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster	(1973–74)	(961)	(243)	(718)		
		4,790	455	4,335		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(4,790)	(215)	(4,575)		
		3,873	1,141	2,732		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster	(1973–74)	(3,873)	(841)	(3,032)		
		5,915	1,842	4,073		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster	(1973–74)	(5,915)	(1,492)	(4,423)		
		3,057	3,057			Conversion. Dismissed and prosecuted. Recovered in full.
Postmaster	(1973–74)	(3,057)	(1,353)	(1,704)		
		168	51	117		Conversion and falsification. Dismissed and prosecuted. Irregular payments received.
Assistant	(1973–74)	(168)	(31)	(137)		
		315	225	90		COD shortage. P M resigned. Irregular payments received.
Postmaster	(1973–74)	(315)	(105)	(210)		
		3,361	3,317	44		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster	(1972–73)	(3,361)	(2,917)	(444)		
		3,035	604	2,431		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster	(1973–74)	(3,035)	(204)	(2,831)		
		1,266	1,071	195		Conversion. Dismissed. Irregular payments received.
Postmaster	(1973–74)	(1,266)	(946)	(320)		
		2,239	568	1,671		Conversion and falsification. Dismissed efforts being made to recover outstanding amount.
Postmaster	(1973–74)	(2,239)	(559)	(1,680)		
		3,026	1,837	1,189		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(3,026)	(1,412)	(1,614)		
		2,973	1,228	1,745		COD funds not remitted. Dismissed. Regular payments received.
Postmaster	(1973–74)	(2,973)	(678)	(2,295)		
		1,246	765	481		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(1,246)	(338)	(908)		
		5,369	1,650	3,719		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster	(1973–74)	(5,369)	(520)	(4,849)		
		5,986	3,257	2,729		Conversion. Dismissed. Regular payments received.
Postmaster	(1973–74)	(5,986)	(2,057)	(3,929)		
		587	403	184		Conversion. Post Office closed. Regular payments received.
Postmaster	(1973–74)	(587)	(203)	(384)		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Continued*

SECTION 98(3)—*Continued*

Post Office Department—*Continued*

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS—*Concluded*

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amount recovered	Net charge to Post Office guarantee fund	Amount outstanding at March 31, 1975	Particulars
		$	$	$	$	
		1,121	1,121			Conversion. Dismissed. Recovered in full.
Postmaster	(1973-74)	(1,121)	(1,112)	(9)		
		3,280	2,113	1,167		Conversion. Dismissed. Regular payments received.
Postmaster	(1973-74)	(3,280)	(1,038)	(2,242)		
		2,913	2,838	75		Conversion. Dismissed. Regular payments received.
Postmaster	(1973-74)	(2,913)	(1,013)	(1,900)		
		4,700	153	4,547		Conversion. Dismissed. Referred to Dept. of Justice. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(4,700)	(153)		(4,547)	
		1,052	858	194		COD shortage. PM deceased. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(1,052)	(858)		(194)	
		3,633	421	3,212		COD shortage. Dismissed. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(3,633)	(421)		(3,212)	
		2,486	863	1,623		Conversion of COD funds. Dismissed. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(1,105)	(230)		(875)	
		6,478	1,394	5,084		COD shortages. Dismissed. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(687)	(288)		(399)	
		268	234	34		Shortage at time of closing. Balance withdrawn from PO Guarantee Fund.
Postal Employee	(1973-74)	(134)			(134)	
		340		340		Financial irregularities. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(793)			(793)	
		854	684	170		No explanation for shortage. PO closed. Balance withdrawn from PO Guarantee Fund, now recovered in full.
Postmaster	(1973-74)	(854)	(154)		(700)	
		8,092		8,092		Philatelic shortages. Still under review. Balance with drawn from PO Guarantee Fund.
Postal Employees	(1973-74)	(8,092)			(8,092)	
		10,007	427	9,580		Conversion and falsification. Dismissed. Prosecution pending. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(9,869)	(190)		(9,679)	
		954	550	404		Admitted falsification. Dismissed. Balance withdrawn from PO Guarantee Fund.
Postal Employee	(1973-74)	(1,122)	(50)		(1,072)	
		2,917	179	2,738		Conversion. Dismissed. Prosecution recommended. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(2,793)			(2,793)	
		1,306		1,306		Conversion. Dismissed and prosecuted. Balance withdrawn from PO Guarantee Fund.
Postmaster	(1973-74)	(3,533)			(3,533)	
		1,698	143		1,555	No explanation for shortage. PO closed. Circumstances being reviewed.
Postmaster	(1973-74)	(1,661)	(143)		(1,518)	
		2,457	2,457			No explanation for shortage. PO closed. Recovered in full.
Postmaster	(1973-74)	(2,457)	(2,452)		(5)	
		1,269	1,269			No explanation for shortage. PO closed. Recovered in full.
Assistant	(1973-74)	(1,381)	(1,100)		(281)	
		1,437	1,437			No explanation for shortage. PO transferred. Recovered in full.
Assistant	(1973-74)	(1,143)	(488)		(655)	
		211,236	102,050	107,631	1,555	
		(206,297)	(81,852)	(85,963)	(38,482)	
Net difference due to change in amounts previously reported		4,939	20,198	21,668	—36,927	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT
c. F-10, R.S., as amended—*Concluded*

SECTION 98(3)—*Concluded*

Post Office Department—*Concluded*

LOSSES INCURRED DURING 1974-75 AND OUTSTANDING AT MARCH 31, 1975

Employee responsible	Amount of loss	Amount recovered	Amount outstanding	Particulars
Postmaster	226		226	No explanation for shortage. Regular payments being made.
Postmaster	2,184	2,121	63	Conversion. Dismissed and prosecuted. Recovered in full.
Assistant	3,148	2,852	296	Denied conversion. Dismissed. Regular payments received.
Postmaster	5,874	1,000	4,874	COD funds not remitted. PO transferred. Efforts being made to collect.
Postal Employee	201		201	Philatelic shortage. To be recovered from salary.
Postmaster	214		214	Errors in accounts. PO closed. Efforts being made to collect.
Postmaster	4,158	2,129	2,029	COD funds not remitted. PO transferred. Efforts being made to collect.
Assistant	713	272	441	Conversion. PM dismissed. Efforts being made to collect amount.
Postmaster	1,205	47	1,158	Conversion. PO closed. Prosecution pending.
Postmaster	782		782	Financial Irregularities. Recovered in full.
Postmaster	433		433	Errors in accounts. Recovered in full.
Assistant	2,538	821	1,717	Conversion. Dismissed. Efforts being made to collect amount.
Postmaster	2,044	1,416	628	Conversion. PO transferred. Regular payments received.
Postmaster	927	183	744	Conversion. PO closed. Prosecution pending.
Postmaster	2,760	50	2,710	Conversion. Dismissed. Prosecution pending.
Postmaster	27,129	400	26,729	Conversion. PO closed. Prosecution pending.
Postmaster	304		304	Financial Irregularities. PO transferred. Efforts being made to collect.
Postmaster	449	415	34	Errors in accounts. PO closed. Amount recovered in full.
Postmaster	5,654	82	5,572	Conversion. PO closed. Prosecution pending.
Postmaster	417	217	200	Financial Irregularities. PO closed. Regular payments being received.
Postmaster	360	300	60	Numerous errors in accounts. Recovered in full.
Postmaster	427	50	377	No explanation for shortage. Payments being received.
Postmaster	1,121	926	195	Numerous errors in accounts. PM instructed. Efforts being made to collect amount.
Postmaster	755	153	602	Errors in accounts. PO transferred. Efforts being made to collect amount.
Postmaster	1,000	200	800	No explanation for shortage. Amount being recovered from salary.
Postmaster	2,192	2,168	24	Conversion. Dismissed. Efforts being made to collect amount.
Postmaster	11,484		11,484	Conversion. Dismissed. Prosecution pending.
Postmaster	1,552		1,552	No explanation for shortage. Efforts being made to collect amount.
Postmaster	2,106	1,411	695	Errors in accounts. PO transferred. Efforts being made to collect amount.
Postmaster	125		125	Errors in accounts. PO transferred. Efforts being made to collect amount.
Postmaster	621	542	79	Errors in accounts. PO transferred. Efforts being made to collect amount.
Postmaster	2,590		2,590	No explanation for shortage. PO transferred. Efforts being made to collect amount.
Postmaster	160		160	Errors in accounts. PO transferred. Efforts being made to collect amount.
Assistant	1,484	900	584	Financial Irregularities. Dismissed. Efforts being made to collect amount.
Postmaster	407		407	Errors in accounts. Recovered in full.
	87,744	18,655	69,089	

SECTION 14

1974-75
PUBLIC ACCOUNTS

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DETAILS OF EXPENDITURES AND REVENUES

RECEIVER GENERAL FOR CANADA

Hon. J. P. Goyer, M. P., P. C.

public accounts of canada

1975

VOLUME II

DETAILS OF EXPENDITURES AND REVENUES



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Expenditure and Revenue by Department for the Fiscal Year Ended March 31, 1975

Section	Department	Expenditure	Revenue
		$	$
1	Agriculture	664,280,951	107,830,133
2	Communications	60,278,529	3,646,732
3	Consumer and Corporate Affairs	48,986,582	11,451,449
4	Energy, Mines and Resources	1,365,863,435	1,463,702,510
5	Environment	383,057,743	6,359,560
6	External Affairs	548,885,902	3,606,145
7	Finance	6,006,195,320	1,064,095,115
8	Governor General and Lieutenant-Governors	1,898,136	
9	Indian Affairs and Northern Development	672,234,919	31,162,527
10	Industry, Trade and Commerce	449,892,384	49,384,830
11	Justice	61,464,125	428,584
12	Labour	35,082,636	1,852,235
13	Manpower and Immigration	1,683,548,329	2,971,366
14	National Defence	2,507,527,921	5,034,834
15	National Health and Welfare	5,199,353,997	24,610,441
16	National Revenue	351,743,028	20,895,716,115
17	Parliament	50,831,747	304,040
18	Post Office	731,603,637	485,887,457
19	Privy Council	52,662,181	175,745
20	Public Works	523,826,470	3,579,754
21	Regional Economic Expansion	441,432,843	35,008,360
22	Science and Technology	6,343,074	452
23	Secretary of State	1,155,360,085	5,399,506
24	Solicitor General	450,447,759	2,024,783
25	Supply and Services	90,168,423	11,519,228
26	Transport	1,302,837,845	148,199,782
27	Treasury Board	310,753,536	443,534
28	Urban Affairs	278,823,090	512,693,917
29	Veterans Affairs	619,486,326	31,669,391
	Total expenditure	26,054,870,953	24,908,758 525
	Budgetary deficit	1,146,112,428	

SECTION 1

1974-75
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

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AGRICULTURE

Department

Objectives

—To improve the performance of Canadian agriculture as a strong, competitive, primary industry.

—To improve the stability of farm income.

—To facilitate adjustment attendant upon economic development.

—To increase unit productivity.

—To improve and control product quality in the interests of both the producer and the consumer.

—To increase agricultural product utilization.

—To improve marketing and distribution systems.

—To conserve and improve agricultural resources.

—To reduce the impact of natural hazards.

Canadian Dairy Commission

Objective

—To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

—To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Farm Credit Corporation

Objective

—To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures and contributions	$ 27,479,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	558,215 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,245,800 00			
		29,283,015 00			
	Less transfer to:				
	Vote 5 — $ 189,299 00				
	Vote 20 — 346,118 00				
	Vote 35 — 558,000 00				
		1,093,417 00			
		28,189,598 00	26,449,417 76	1,740,180 24	21,450,309 97
Stat.	Minister of Agriculture–Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	1,876,000 00	1,876,000 00		1,178,000 00
		30,082,597 92	*28,342,417 68*	*1,740,180 24*	*22,645,309 89*
	RESEARCH PROGRAM				
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to "The Canadian Entomologist", the grants listed in the Estimates and contributions	$ 58,752,000 00			
	5b To authorize the transfer of $405,000 from Agriculture Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of	316,300 00			
	5d To authorize the transfer of $189,299 from Agriculture Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 1	189,299 00			
	Transfer from Vote 10	405,000 00			
	Transfer from Treasury Board Vote 5 contingencies	804,400 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,853,365 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	112,875 00			
		62,433,240 00	62,130,215 55	303,024 45	55,620,468 89
10	Capital expenditures	$ 7,704,000 00			
	Less transfer to Vote 5	405,000 00			
		7,299,000 00	7,126,271 88	172,728 12	3,680,891 10
Stat.	Contributions to superannuation accounts	5,078,000 00	5,078,000 00		3,658,000 00
	Expenditures from appropriations not required for 1974-75				100 00
		74,810,240 00	*74,334,487 43*	*475,752 57*	*62,959,459 99*
	PRODUCTION AND MARKETING PROGRAM				
15	Operating expenditures and authority to spend revenue received during the year	$ 30,303,000 00			
	Transfer from Treasury Board Vote 5 contingencies	672,500 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,099,305 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	132,700 00			
		32,207,505 00	32,158,475 78	49,029 22	28,492,462 47
20	The grants listed in the Estimates and contributions	$148,520,000 00			
	20b	169,395,000 00			
	20d To authorize the transfer of $346,118 from Agriculture Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 1	346,118 00			
	Unexpended balance carried forward from Vote 15 (1973-74 appropriations)	38,124,636 85			
		356,385,755 85	323,767,997 85	*32,617,758 00	159,884,206 74
25	Payments, in accordance with agreements entered into by the Minister with the provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	$ 49,970,000 00			
	25a	6,780,500 00			
	25b	14,441,500 00			
	25d	3,917,000 00			
		75,109,000 00	74,620,777 01	488,222 99	51,473,766 49
Stat.	Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)	31,139,930 47	31,139,930 47		15,181,871 51
Stat.	Contributions to superannuation accounts	2,786,000 00	2,786,000 00		2,007,000 00
Stat.	Refunds of amounts credited to revenue in previous years	234 95	234 95		282 59
	Expenditures from appropriations not required for 1974-75				100,000 00
		497,628,426 27	*464,473,416 06*	*33,155,010 21*	*257,139,589 80*

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department—*Concluded*				
	HEALTH OF ANIMALS PROGRAM				
35	Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year . . . . $ 36,257,000 00				
	35b To authorize the transfer of $558,000 from Agriculture Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of . 5,090,700 00				
	Transfer from Vote 1 . . . . . 558,000 00				
	Transfer from Treasury Board Vote 5 contingencies 1,995,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 1,174,535 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 78,600 00	45,153,835 00	44,853,696 02	300,138 98	33,991,857 64
Stat.	Contributions to superannuation accounts	3,535,000 00	3,535,000 00		2,430,000 00
Stat.	Federal Court awards	6,036 78	6,036 78		
		48,694,871 78	*48,394,732 80*	*300,138 98*	*36,421,857 64*
	CANADIAN GRAIN COMMISSION PROGRAM				
40	Program expenditures, contributions and authority to purchase and sell screenings . . . . . $ 20,077,000 00				
	Transfer from Treasury Board Vote 5 contingencies 219,400 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 528,505 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 9,175 00	20,834,080 00	19,649,095 34	1,184,984 66	15,828,997 49
Stat.	Salaries of the Commissioners (R.S. c. G-16)	95,189 53	95,189 53		89,101 74
Stat.	Contributions to superannuation accounts	1,460,000 00	1,460,000 00		1,038,000 00
		22,389,269 53	*21,204,284 87*	*1,184,984 66*	*16,956,099 23*
		673,605,405 50	636,749,338 84	36,856,066 66	396,122,316 55
	Canadian Dairy Commission				
45	Program expenditures . . . . . $ 871,000 00				
	Transfer from Treasury Board Vote 5 contingencies 22,300 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 17,825 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 2,650,00	913,775 00	894,727 85	19,047 15	751,465 91
	Canadian Livestock Feed Board				
50	Operating expenditures	675,000 00	619,527 46	55,472 54	464,084 32
55	Contributions . . . . . $ 21,000 000 00				
	55d 822,379 00	21,822,379 00	21,301,356 88	521,022 12	22,273,304 15
		22,497,379 00	21,920,884 34	576,494 66	22,737,388 47
	Farm Credit Corporation				
60	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1975	5,300,000 00	4,716,000 00	584,000 00	6,808,000 00
	Total	702,316,559 50	664,280,951 03	38,035,608 47	426,419,170 93

*Includes $31,953,741 available for expenditure in subsequent fiscal years.

Total Cost of Programs
(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974-75	28,342	132	2,646		30,856
	1973-74	22,645	127	2,018		24,536
RESEARCH	1974-75	74,335	2,976	5,646	5,193	82,198
	1973-74	62,959	2,488	5,136	5,428	71,035
PRODUCTION AND MARKETING	1974-75	464,473	9	3,234	209	467,907
	1973-74	257,140	6	2,697	259	260,090
HEALTH OF ANIMALS	1974-75	48,395	46	2,934	447	51,730
	1973-74	36,422	30	1,497	283	38,172
CANADIAN GRAIN COMMISSION	1974-75	21,204	13,173	501	538	9,070
	1973-74	16,956	10,894	353	366	6,781
Total department	1974-75	636,749	16,336	14,961	6,387	641,761
	1973-74	396,122	13,545	11,701	6,336	400,614
Canadian Dairy Commission	1974-75	895		83		978
	1973-74	752		91		843
Canadian Livestock Feed Board	1974-75	21,921		49		21,970
	1973-74	22,737		78		22,815
Farm Credit Corporation	1974-75	4,716				4,716
	1973-74	6,808				6,808
Grand total	1974-75	664,281	*16,336	15,093	6,387	669,425
	1973-74	426,419	13,545	11,870	6,336	431,080

*Does not include "Return on investments" of $90,884 and "Refunds of previous years' expenditure" of $610.

Programs by Activities
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	11,858	12,262	94	142	52	51	12,004	12,455
Economics	9,816	8,745	120	105			9,936	8,850
Small Farm Development–Adjustment	3,711	2,468	53	14			3,764	2,482
Information	2,027	2,177	10	60	466	442	2,503	2,679
Contributions to superannuation accounts	1,876	1,876					1,876	1,876
	29,288	27,528	277	321	518	493	30,083	28,342
Less: receipts credited to revenue	234	132					234	132
Add: services provided by other departments	2,646	2,646					2,646	2,646
Total cost of program	31,700	30,042	277	321	518	493	32,495	30,856
RESEARCH PROGRAM								
Administration	3,139	3,376	97	65	851	851	4,087	4,292
Support services	18,043	17,537	5,741	5,714			23,784	23,251
Soil research	4,601	4,584	142	187			4,743	4,771
Crop research	16,748	17,757	637	537			17,385	18,294
Animal research	8,635	8,759	303	182			8,938	8,941
General biology and support research	8,918	7,908	344	394			9,262	8,302
Engineering research	1,498	1,338	35	68			1,533	1,406
Contributions to superannuation accounts	5,078	5,078					5,078	5,078
	66,660	66,337	7,299	7,147	851	851	74,810	74,335
Less: receipts credited to revenue	2,200	2,976					2,200	2,976
Add: services provided by other departments	5,646	5,646					5,646	5,646
accommodation provided by this department	5,193	5,193					5,193	5,193
Total cost of program	75,299	74,200	7,299	7,147	851	851	83,449	82,198
PRODUCTION AND MARKETING PROGRAM								
Administration	1,826	1,464	29	27			1,855	1,491
Support services	2,017	2,317	15	85			2,032	2,402
Farm income maintenance	1,874	2,081	28	11	*459,111	426,396	461,013	428,488
Marketing	12,835	13,285	209	173	25	24	13,069	13,482
Production	11,427	11,114	324	244	3,499	3,109	15,250	14,467
Agricultural pest and disease control	2,765	2,582	97	63			2,862	2,645
Contributions to superannuation accounts	2,786	2,786					2,786	2,786
	35,530	35,629	702	603	462,635	429,529	498,867	465,761
Less: receipts and revenues credited to the vote	1,238	1,288					1,238	1,288
	34,292	34,341	702	603	462,635	429,529	497,629	464,473
Less: receipts credited to revenue	33	9					33	9
Add: services provided by other departments	3,234	3,234					3,234	3,234
accommodation provided by this department	209	209					209	209
Total cost of program	37,702	37,775	702	603	462,635	429,529	501,039	467,907
HEALTH OF ANIMALS PROGRAM								
Administration	923	969	6	7	2,436	2,213	3,365	3,189
Field directorate and support services	1,207	1,156	14	17			1,221	1,173
Meat inspection	21,788	21,620	4	5			21,792	21,625
Animal pathology	5,577	5,747	685	670			6,262	6,417
Animal contagious diseases	13,036	13,637	410	403	3,211	3,207	16,657	17,247
Contributions to superannuation accounts	3,535	3,535					3,535	3,535
	46,066	46,664	1,119	1,102	5,647	5,420	52,832	53,186
Less: receipts and revenues credited to the vote	4,138	4,791					4,138	4,791
	41,928	41,873	1,119	1,102	5,647	5,420	48,694	48,395
Less: receipts credited to revenue	31	46					31	46
Add: services provided by other departments	2,934	2,934					2,934	2,934
accommodation provided by this department	447	447					447	447
Total cost of program	45,278	45,208	1,119	1,102	5,647	5,420	52,044	51,730

Programs by Activities–*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department–*Concluded*								
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	806	752	2	10			808	762
Grain inspection	7,222	6,420	203	181			7,425	6,601
Grain weighing	3,555	2,720	4	4			3,559	2,724
Grain testing and research	1,861	1,727	134	269	2	1	1,997	1,997
Elevator and grain documentation	1,315	1,282	4	21			1,319	1,303
Canadian government elevator operations	3,491	4,556	2,330	1,801			5,821	6,357
Contributions to superannuation accounts	1,460	1,460					1,460	1,460
	19,710	18,917	2,677	2,286	2	1	22,389	21,204
Less: receipts credited to revenue	12,110	13,173					12,110	13,173
Add: services provided by other departments	501	501					501	501
accommodation provided by this department	538	538					538	538
Total cost of program	8,639	6,783	2,677	2,286	2	1	11,318	9,070
Canadian Dairy Commission								
Administration	900	886	14	9			914	895
Add: services provided by other departments	83	83					83	83
Total cost of program	983	969	14	9			997	978
Canadian Livestock Feed Board								
Feed freight equalization	347	369	2	6	21,000	20,479	21,349	20,854
Supply and price stability	325	238	1	7	822	822	1,148	1,067
	672	607	3	13	21,822	21,301	22,497	21,921
Add: services provided by other departments	49	49					49	49
Total cost of program	721	656	3	13	21,822	21,301	22,546	21,970
Farm Credit Corporation								
Expenditure–								
Administration	10,800	10,933					10,800	10,933
Interest cost	88,400	92,380					88,400	92,380
	99,200	103,313					99,200	103,313
Income–								
Interest earnings	92,600	96,730					92,600	96,730
Other income	1,300	1,867					1,300	1,867
	93,900	98,597					93,900	98,597
Net operating loss	5,300	4,716					5,300	4,716

*Includes $38,125 available from prior years' appropriations.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contribution to the Canada Grains Council	50	50	50
Canada's fee for membership in the International Commission on Irrigation and Drainage	2	1	2
Contribution to the Commonwealth Agricultural Bureaux (£189,297)	462	438	458
Contribution to the Canada Safety Council in support of National Farm Safety Week	4	4	4
Expenditures not required for the current year			70
	518	*493*	*584*
RESEARCH PROGRAM			
Grants in aid of agricultural research in universities and other scientific organizations in Canada	850	850	800
Canada's fee for membership in the International Society for Horticultural Science	1	1	
	851	*851*	*800*
PRODUCTION AND MARKETING PROGRAM			
Grants to assist in the marketing of agricultural products	20	20	10
Canadian Horticultural Council	8	8	8
Canadian Council on 4-H Clubs	30	30	30
Canadian National Livestock Records	50	50	65
Federated Women's Institutes of Canada	10	10	10
Royal Agricultural Winter Fair, Toronto	50	50	50
Canadian Western Agribition, Regina	20	20	20
Canadian Plowing Council	5	5	5
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1975	297,574	297,574	143,497
Contributions to the provinces under the Crop Insurance Act (R.S. c. C-36)	31,140	31,140	15,182
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of a pesticide residue	30	13	
Payments, in accordance with agreements entered into by the Minister, with the Provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	75,109	74,621	51,474
Contributions to farmers in respect of acreage of lands diverted to grassland from summer fallow or from the production of any other crop, in accordance with the Grassland Incentive Payment Regulations made pursuant to Agriculture Vote 17b, Appropriation Act No. 1, 1970	15,000	14,944	5,355
Canada's fee for membership in the International Dairy Federation	4	4	4
Canadian Seed Growers' Association	26	26	5
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	180	166	178
Class "A" and Class "B" fairs	1,218	1,165	1,163
Winter and spring fairs	120	118	137
Special fairs	36	36	35
Agricultural museums	36	24	24
Freight or livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	45	28	40
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	15	3	
Livestock improvement	48	33	33
Canadian Western Agribition, Regina	22	19	
Contributions to producer groups towards the cost of construction of regular cold storage, frost-free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	1,480	1,218	367
Contributions to the producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	100	100	
Payment to the Province of British Columbia of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of Canadian grown hay, hay pellets, alfalfa and straw required as a result of crop losses due to adverse weather	200	200	300
Contributions to the Province of Quebec of amounts equal to fifty per cent of the administrative expenses incurred by the Province and twenty-five per cent of the premiums paid under an experimental crop insurance program during the period from April 1, 1973 to March 31, 1974	96	96	1,246
Payments in accordance with an agreement entered into with the Province of Alberta, in respect of a joint program of assistance to producers in the transportation of hay, straw, roughage, pellets and cubes required as a result of crop losses due to adverse weather	464	454	39
Contributions in accordance with agreements entered into with the Provinces of Quebec and Saskatchewan, in respect of joint assistance programs to producers severely affected as a result of having been unable to seed agricultural lands as a result of adverse weather	801	795	699
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their account as at March 31, 1975	110	98	5
Payments in the current and subsequent fiscal years for small farm development – adjustment in accordance with terms and conditions approved by the Governor in Council	*38,125	6,171	4,521
Payments to producers in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase and transportation of hay required as a result of crop losses due to adverse weather	250	92	
Payments to the Provinces of Ontario and Manitoba of fifty per cent of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather	213	198	
Expenditures not required for the current year			2,138
	462,635	*429,529*	*226,640*

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department–*Concluded*			
HEALTH OF ANIMALS PROGRAM			
Canada's fee for membership in the Office International des Épizooties	16	12	11
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	3,084	3,084	1,320
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	85	85	58
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	31	31	15
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	11	7	1
Payments, in accordance with agreements entered into with the Provinces of Ontario and Quebec towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the University of Guelph, and the University of Montreal at St. Hyacinthe	2,420	2,201	
	5,647	*5,420*	*1,405*
CANADIAN GRAIN COMMISSION PROGRAM			
Canada's fee for membership in the International Association for Cereal Chemistry	2	1	1
Total department	469,653	436,294	229,430
Canadian Livestock Feed Board			
Freight assistance on feed grains including assistance in respect of grain storage costs, in accordance with terms and conditions prescribed by the Governor in Council	21,000	20,479	22,273
Amount required to recoup the Canadian Livestock Feed Board Account for special price assistance to British Columbia livestock feeders during the 1973 railway strikes, based upon the difference between the export and domestic selling price of feed grains	822	822	
Grand total	491,475	457,595	251,703

*Available from prior years' appropriations.

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Research Program	Production and Marketing Program	Health of Animals Program	Canadian Grain Commission Program	Total Department	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
(1) Salaries and wages	18,365	49,423	27,539	35,893	14,017	145,237	624	393		146,254
	16,898	**49,066**	**26,933**	**35,132**	**12,837**	**140,866**	**519**	**377**		**141,762**
	13,383	*43,972*	*23,310*	*29,484*	*11,243*	*121,392*	*464*	*296*		*122,152*
(1) Other personnel costs	2,116	5,529	3,432	3,845	1,885	16,807	47	29		16,883
	2.048	**5,642**	**3,108**	**3,874**	**1,755**	**16,427**	**66**	**29**		**16,522**
	1,241	*3,868*	*2,043*	*2,520*	*1,119*	*10,791*	*26*	*22*		*10,839*
(2) Transportation and communications	2,311	1,499	2,771	2,103	772	9,456	40	77		9,573
	2,297	**1,724**	**3,203**	**2,298**	**694**	**10,216**	**62**	**76**		**10,354**
	1,986	*1,622*	*2,913*	*1,889*	*637*	*9,047*	*41*	*56*		*9,144*
(3) Information	1,047	230	285	24	39	1,625		22		1,647
	894	**414**	**321**	**31**	**40**	**1,700**		**20**		**1,720**
	674	*293*	*287*	*14*	*19*	*1,287*		*17*		*1,304*
(4) Professional and special services	3,400	1,405	268	2,118	56	7,247	102	60		7,409
	3,250	**1,576**	**497**	**2,527**	**215**	**8,065**	**142**	**32**		**8,239**
	2,583	*1,087*	*530*	*1,857*	*87*	*6,144*	*130*	*25*		*6,299*
(5) Rentals	994	372	121	70	1,368	2,925	59	50		3,034
	929	**367**	**156**	**91**	**1,320**	**2,863**	**75**	**41**		**2,979**
	752	*280*	*105*	*56*	*1,125*	*2,318*	*44*	*7*		*2,369*
(6) Purchased repair and upkeep	51	1,294	227	177	229	1,978	8	2		1,988
	87	**565**	**146**	**267**	**112**	**1,177**	**1**	**1**		**1,179**
	61	*654*	*149*	*228*	*240*	*1,332*	*5*	*1*		*1,338*
(7) Utilities, materials and supplies	993	6,848	874	1,817	1,328	11,860	20	23		11,903
	1,123	**6,968**	**1,253**	**2,270**	**1,725**	**13,339**	**21**	**21**		**13,381**
	899	*6,663*	*1,144*	*1,951*	*1,288*	*11,945*	*15*	*19*		*11,979*
(8) Construction and acquisition of land, buildings and equipment	3	5,243		300		5,546				5,546
	3	**5,051**	**23**	**387**	**20**	**5,484**				**5,484**
	31	*1,567*	*470*	*237*	*1*	*2,306*		*3*		*2,309*
(9) Construction and acquisition of machinery and equipment	274	2,056	702	819	2,677	6,528	14	3		6,545
	318	**2,096**	**580**	**715**	**2,266**	**5,975**	**9**	**13**		**5,997**
	447	*2,114*	*777*	*654*	*1,172*	*5,164*	*27*	*8*		*5,199*
(10) Grants, contributions and other transfer payments	518	851	*462,635	5,647	2	469,653		21,822		491,475
	493	**851**	**429,529**	**5,420**	**1**	**436,294**		**21,301**		**457,595**
	584	*800*	*226,640*	*1,405*	*1*	*229,430*		*22,273*		*251,703*
(11) Public debt charges										
(12) All other expenditures	11	60	13	19	16	119		16	5,300	5,435
	2	**15**	**12**	**174**	**219**	**422**		**10**	**4,716**	**5,148**
	4	*39*	*19*	*133*	*24*	*219*		*10*	*6,808*	*7,037*
(1-12) Total	30,083	74,810	498,867	52,832	22,389	678,981	914	22,497	5,300	707,692
	28,342	**74,335**	**465,761**	**53,186**	**21,204**	**642,828**	**895**	**21,921**	**4,716**	**670,360**
	22,645	*62,959*	*258,387*	*40,428*	*16,956*	*401,375*	*752*	*22,737*	*6,808*	*431,672*
(13) *Less:* receipts and revenues credited to the vote			1,238	4,138		5,376				5,376
			1,288	**4,791**		**6,079**				**6,079**
			1,247	*4,006*		*5,253*				*5,253*
Total net expenditures	30,083	74,810	497,629	48,694	22,389	673,605	914	22,497	5,300	702,316
	28,342	**74,335**	**464,473**	**48,395**	**21,204**	**636,749**	**895**	**21,921**	**4,716**	**664,281**
	22,645	*62,959*	*257,140*	*36,422*	*16,956*	*396,122*	*752*	*22,737*	*6,808*	*426,419*

*Includes $38,125 unexpended balance from previous year.
Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic type* are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Revolving Fund	Race Track Supervision Revolving Fund	Agricultural Products Board	Agricultural Stabilization Board	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation
OUTLAYS–									
Budgetary and other–									
Operating expenditures	209,984	193,928	2,119	4,285	2,732	711	886	607	4,716
Capital expenditures	11,614	11,459		133			9	13	
Grants, contributions and other transfer payments	457,497	138,622				297,574		21,301	
Sums credited to revenue	107,830	106,591	47	1,185				7	
Sub-total	*786,925*	*450,600*	*2,166*	*5,603*	*2,732*	*298,285*	*895*	*21,928*	*4,716*
Non-budgetary transactions–									
Increase in accounts receivable	179		14	12	153				
Decrease in accounts payable	1,624		28		1,596				
Other loans made to third parties									
Other repayments of loans received from third parties	7		7						
Amounts advanced by Canada	442,347	17,456					129,841		295,050
Equity capital invested by Canada	9,250								9,250
Acquisition of inventories									
Other reductions in liabilities and increases in assets	3				3				
Total outlays	1,240,335	468,056	2,215	5,615	4,484	298,285	130,736	21,928	309,016
RECEIPTS–									
Budgetary allocations utilized–									
Annual appropriations	618,288	291,937	563		156	298,100	895	21,921	4,716
Statutory appropriations	45,993	45,993							
Receipts credited to appropriations	6,079	6,079							
Sums credited to revenue	106,598	106,591						7	
Sales	3,388		926		2,462				
Other	6,446		677	5,470	114	185			
Depreciation charged as an expenditure	35			35					
Sub-total	*786,827*	*450,600*	*2,166*	*5,505*	*2,732*	*298,285*	*895*	*21,928*	*4,716*
Non-budgetary transactions–									
Decrease in accounts receivable									
Increase in accounts payable	97			97					
Other repayments of loans made to third parties									
Other loans received from third parties	352				352				
Repayments of amounts advanced by Canada	162,648	61					100,080	822	61,685
Equity capital realized									
Decrease in inventories	1,062		75		987				
Other increases in liabilities or reduction in assets									
Total receipts	950,986	450,661	2,241	5,602	4,071	298,285	100,975	22,750	66,401
Net outlays (+) or net receipts (–)	289,349	17,395	–26	13	413	Nil	29,761	–822	242,615

Revenues

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Return on investments	90,883,954 00	79,263,679 63
B Refunds of previous years' expenditure	609,980 88	355,050 03
C Services and service fees	11,906,932 18	9,335,729 69
D Proceeds from sales	3,541,721 74	3,711,064 76
E Privileges, licences and permits	290,227 37	261,713 05
F Miscellaneous	597,317 03	236,173 21
Total	$107,830,133 20	$93,163,410 37

Summary of Revenue

Branch–		
Administration	138,576 65	173,204 15
Canadian Grain Commission	6,162,982 03	6,073,004 67
Canadian Government Elevators	7,010,986 87	4,822,773 64
Health of Animals	62,403 57	45,705 71
Production and Marketing	554,016 54	510,520 38
Research	2,989,376 50	2,500,154 71
Canadian Dairy Commission	2,545,405 02	1,814,255 42
Farm Credit Corporation	87,127,149 23	76,335,607 55
Canadian Livestock Feed Board	6,935 04	8,966 00
Agriculture working capital advance account net profit	46,832 55	111,212 63
Race track supervision revolving fund net profit	1,185,469 20	768,005 51
Total	$107,830,133 20	$93,163,410 37

Details

	1974-75	
Non-Tax Revenue–		
A Return on investments:		
Interest on loans to Canadian Dairy Commission	2,545,405	
Interest on loans to Farm Credit Corporation–		
Interest on notes	86,085,825	
Interest on notes (Farm Syndicates Credit Act)	447,512	
Interest on loans–Small Farm Development Program	340,732	
Interest on loans–Multi Purpose Exhibition Bldgs.	231,856	
Net profit on the operation of the agriculture working capital advance account	46,833	
Race track supervision revolving fund net profit	1,185,469	
Sundries	322	
		90,883,954
B Refunds of previous years' expenditure:		
Provincial share of contributions to farmers towards the cost of fodder and silage required as a result of crop losses due to adverse weather	10,472	
Recovery of overpayments on consumer milk subsidy program	238,239	
Recovery of overpayments on grassland incentive program	16,496	
Recovery of overpayments to provinces on crop insurance programs	21,164	
Farm Credit Corporation–Excess of payments over amount required to meet 1973-74 net operating loss	253,080	
Potato warehouse construction refund	11,151	
Sundries	59,379	
		609,981
C Services and service fees:		
Canadian Grain Commission–		
Inspection	3,946,536	
Overtime	47,471	
Registration and cancellation of warehouse receipts	260,951	
Weighing	1,843,572	
Sundries	8,958	
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)–		
Calgary	549,530	
Edmonton	797,290	
Lethbridge	597,820	
Moose Jaw	596,239	
Prince Rupert	1,756,923	
Saskatoon	1,331,486	
Canfarm Management Data System–		
Registration fees	129,255	
Salaries recovered from Department of External Affairs	28,996	
Sundries	11,905	
		11,906,932

Revenues–*Concluded*

	1974-75	
D Proceeds from sales:		
Canadian Grain Commission–		
Grain samples	30,458	
Canadian Government Elevators–		
Surplus grain	174,159	
Screenings	1,062,701	
Research branch livestock and produce	2,272,656	
Sundries	1,748	
		3,541,722
E Privileges, licences and permits:		
Canadian Grain Commission–		
Elevator licence fees	23,385	
Rentals from employees and others occupying dwellings on government properties	246,772	
Sundries	20,070	
		290,227
F Miscellaneous:		
Canadian Government Elevators–		
Boat overtime	35,779	
Wharfage	87,548	
Provincial share of joint construction costs of water and sewer projects	365,000	
Provincial share of operating costs in respect of joint accommodation	63,083	
Sundries	45,907	
		597,317
Total		$107,830,133

Appendix 1

Agricultural Stabilization Board
(Established by the Agricultural Stabilization Act)

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the year ended March 31, 1974)

	1975	1974
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers	$251,100,000	$143,400,000
Payments under potato price support program		35,927
Deficiency payments:		
Beef	46,470,824	
Hogs	2,495	34,450
Fowl		27,194
Flowers		70
Sugar Beets	328	
	46,473,647	61,714
Administration:		
Staff salaries	453,327	338,441
Office equipment & expense	63,765	40,632
Other	9,152	9,535
	526,244	388,608
Provided for by government departments without charge:		
Part-time management and support services (Department of Agriculture)	51,245	47,567
Employee benefits	55,969	50,869
Accommodation	62,442	63,875
Accounting services	14,994	9,600
	184,650	171,911
	298,284,541	144,058,160
Deduct:		
Refunds of expenditure	58	393
Expenditure for the year	$298,284,483	$144,057,767
Expenditure for the year provided by:		
Agriculture Vote 20	$297,573,589	$143,497,248
Agriculture Vote 15	526,244	388,608
Government departments without charge	184,650	171,911
	$298,284,483	$144,057,767

Certified correct

ERIC A POOK
Secretary

Approved

W.E. JARVIS
Chairman

I have examined the above statement of expenditure and have reported thereon under date of June 20, 1975 to the Chairman and Members of the Agricultural Stabilization Board.

J.J. MACDONELL
Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6.
June 20, 1975

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL STABILIZATION BOARD,
OTTAWA, ONTARIO.
K1A 0C5

I have examined the statement of expenditure of the Agricultural Stabilization Board for the year ended March 31, 1975. As at that date the Board had no assets or liabilities.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of expenditure presents fairly the expenditure of the Board for the year ended March 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the statement of expenditure is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J.J. MACDONELL

Auditor General of Canada

Appendix 2

Agricultural Products Board
(Established by the Agricultural Products Board Act)

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Accounts Receivable	$ 152,957		Accounts Payable	$ 17,159	$1,613,552
Inventories *at the lower of cost or market*			Contractors' Security Deposits	352,180	
Oats		$ 356,598	Advances to the Board as authorized by the		
Barley		1,934,500	Agricultural Products Board Act	1,090,654	677,546
Frozen Whole Eggs	783,127				
Powder Whole Eggs	520,918				
Prepaid Storage	2,991				
	$1,459,993	$2,291,098		$1,459,993	$2,291,098

Certified correct:

ERIC A. POOK
Secretary

Approved:

W.E. JARVIS
Chairman

Contingent liability: The Board is being sued for approximately $60,000 in respect of a 1971 contract. In the opinion of the Board and its legal advisers the settlement should not result in a material payment by the Board.

I have examined the above balance sheet and related statement of operations and have reported thereon under date of June 25, 1975 to the Chairman and Members of the Agricultural Products Board.

J.J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

Trading operations –	1975			1974
	Sales	Cost of sales	Loss	
Barley	$2,008,123	$2,052,147	$ 44,024	$
Oats	297,313	377,871	80,558	
Powdered whole eggs	157,092	130,527	(26,565)	
Potatoes		308	308	
Turkeys		(581)	(581)	5,134
	$2,462,528	$2,560,272		
Loss on trading operations			97,744	5,134
Administration			58,472	302,955
Services provided by government departments without charge–				
Part-time management and support services (Department of Agriculture)			99,326	
Accommodation			6,938	
Employee benefits			6,219	
Accounting services			1,666	
Interest on working capital				13,450
			114,149	13,450
Loss for the year			$270,365	$321,539
Loss for the year provided for by–				
Agriculture Vote 20 (1974 – Vote 15)			$ 97,744	$ 5,134
Agriculture Vote 15 (1974 – Vote 10)			58,472	302,955
Government departments without charge			114,149	13,450
			$270,365	$321,539

Appendix 2–*Concluded*

Agricultural Products Board–*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6
June 25, 1975.

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA, ONTARIO.

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Board as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

J.J. MACDONELL
Auditor General of Canada

Appendix 3

AGRICULTURE REVOLVING FUND AS AT MARCH 31, 1975

(*Authorized by Agriculture Vote 783, Appropriation Act No. 5, 1955, c. 60*)

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS		1975	1974
Accounts Receivable		$139,302	$125,402
Inventories at lower of cost or market value			
Livestock	182,403		266,850
Seeds	119,788		116,040
Feed and other supplies	16,439		12,324
Poultry	2,897		2,142
		321,527	397,356
		$460,829	$522,758

LIABILITIES	1975	1974
Accounts Payable	$ 56,039	$ 84,373
Advance Payments by customers	23,078	30,391
Working Capital Advance (authorized $1,820,000, for the purposes of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of authorized projects).	381,712	407,994
	$460,829	$522,758

Certified correct:

D.H. COSTLEY
Director General, Finance and Administration

Approved:

L.D. HUDON
Deputy Minister,
Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 25, 1975 to the Minister of Agriculture.

J.J. MACDONELL
Auditor General of Canada

Appendix 3—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Cost of experimental and development projects—		
Salaries and wages	$ 516,898	$ 485,630
Employee benefits	65,006	44,159
Accommodation	595,382	327,906
Feed and other supplies	372,377	233,441
Livestock	317,185	470,239
Seeds	61,488	166,551
Administration	46,430	45,496
Accounting	16,250	10,870
Rental of land and equipment	14,322	22,633
Electricity, water and gas	11,944	7,956
Freight	11,176	10,484
Miscellaneous	14,520	50,299
	2,042,978	1,875,664
Less:		
Proceeds from sales of livestock, seeds and poultry	925,674	1,249,915
Decrease in inventories	(75,829)	(146,542)
	849,845	1,103,373
Net cost of projects	$1,193,133	$ 772,291
Net cost of projects provided for by—		
Agriculture Vote 5	$ 183,728	$ 153,620
Agriculture Vote 15 (Vote 10 in 1974)	379,600	331,594
Government departments which provided major services without charge	676,638	398,290
	1,239,966	883,504
Less: Amount transferred from the Revolving Fund as revenue	46,833	111,213
	$1,193,133	$ 772,291

AUDITOR GENERAL OF CANADA
Ottawa, June 25, 1975

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO
K1A 0C5

Dear Mr. Whelan,

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Agriculture Revolving Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,
J.J. MACDONELL

Auditor General of Canada

Appendix 4

Prairie Farm Emergency Fund

STATEMENT OF PAYMENTS FOR THE YEAR ENDED MARCH 31, 1975

CROP YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1973		644	21,008	1,043	22,695
1974	175	436 Cr	246,083		245,822
	175	208	267,091	1,043	268,517

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

FISCAL YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-40 to 1968-69	30,725,383	238,993,765	104,884,817	1,998,003	376,601,968
1969-70	649,666	1,554,734	1,843,798	75,972	4,124,170
1970-71	995,306	1,137,914	4,746,301	478,459	7,357,980
1971-72	274,057	1,217,491	3,234,071	40,035	4,765,654
1972-73	195,095	1,466,389	1,432,065	14,201	3,107,750
1973-74	1,167	31,599	2,333,789	559,966	2,926,521
1974-75	175	208	267,091	1,043	268,517
	32,840,849	244,402,100	118,741,932	3,167,679	399,152,560

CROP YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-68	30,760,781	239,383,925	106,046,334	2,057,495	378,248,535
1969	800,351	1,643,670	3,594,733	427,037	6,465,791
1970	912,849	660,427	1,848,607	68,285	3,490,168
1971	182,001	1,227,884	3,492,084	53,853	4,955,822
1972	184,070	1,477,348	2,146,710	259,406	4,067,534
1973	622	9,282	1,367,381	301,603	1,678,888
1974	175	436 Cr	246,083		245,822
	32,840,849	244,402,100	118,741,932	3,167,679	399,152,560

Of the grand total, an amount of $206,314,394 was obtained by the levy, $191,398,405 was transferred from unappropriated moneys in the consolidated revenue fund and $1,439,761 from appropriated moneys, meet the deficits.

Appendix 5

Race Track Supervision Revolving Fund

(Authorized by Agriculture Vote L1b, Appropriation Act No. 1, 1970, 1969-70, c.24)

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS		1975	1974
Deposit with Receiver General		$196,070	$176,263
Accounts Receivable		104,062	92,213
Capital Assets:			
Office and supervision equipment—			
at appraised value	$ 50,866		50,866
at cost	271,892		139,230
	322,758		190,096
Less: Accumulated provision for replacement	174,584		139,359
		148,174	50,737
		$448,306	$319,213

LIABILITIES	1975	1974
Accounts Payable	$364,937	$268,347
Advances from Canada for purchase of capital assets	32,503	
Equity in capital assets financed from parliamentary appropriations prior to April 1, 1970	50,866	50,866
	$448,306	$319,213

Certified correct:

D.H. COSTLEY
Director General,
Finance and Administration

Approved:

L.D. HUDON
Deputy Minister,
Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 11, 1975 to the Minister of Agriculture.

J.J. MACDONELL
Auditor General of Canada

Appendix 5–*Continued*

Race Track Supervision Revolving Fund–*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the year ended March 31, 1974)

		1975	1974
Income			
Levy of six-tenths of one per cent of pari-mutuel bets at race tracks		$5,470,161	$4,514,459
Other			2,721
		5,470,161	4,517,180
Expense			
Race Surveillance			
Fees for tests on race horses	$1,439,442		1,189,939
Film patrol service	961,065		864,835
Photo finish service	343,178		316,074
		2,743,685	2,370,848
Pari-mutuel supervision			
Salaries and wages	773,568		448,719
Employee benefits	63,903		49,340
Royal Canadian Mounted Police	274,165		317,882
Auditing	9,379		219,515
Travel and removal	112,424		70,644
Accommodation	23,924		24,473
Repairs and upkeep – automobiles	22,870		16,807
		1,280,233	1,147,380
Administration			
Salaries and wages	112,316		88,074
Employee benefits	12,893		9,262
Data processing	7,393		28,470
Telephone	20,168		15,926
Accommodation	13,727		13,578
Stationery and supplies	17,106		12,352
Travel	12,196		10,837
Miscellaneous	29,754		11,249
		225,553	189,748
Provision for replacement of capital assets		35,224	41,198
		4,284,695	3,749,174
Profit for the year transferred from the revolving fund as revenue		$1,185,466	$ 768,006

Appendix 5–*Concluded*

Race Track Supervision Revolving Fund–*Concluded*

Notes to Financial Statements
March 31, 1975

1. Accounting policy

Capital assets acquired prior to April 1, 1970 from parliamentary appropriations are recorded in the Fund in accordance with Treasury Board Circular 1970-7 of January 8, 1970 at a value determined as at that date by officers of the Department of Agriculture. Acquisitions subsequent to April 1, 1970 are recorded at cost.

Provision for replacement of capital assets is charged on the straight line method based on the estimated useful life of the assets.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6
July 11, 1975

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO
K1A 0C5

Dear Mr. Whelan,

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Race Track Supervision Revolving Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,
J.J. MACDONELL

Auditor General of Canada

Appendix 6

Canadian Grain Commission
(Established by the Canada Grain Act)

Statement of Expenditure and Income, by Branches including the Canadian Government Elevators, for the year ended March 31, 1975

1974		1975	Executive and Administration	Inspection	Weighing	Statistics	Research Laboratory	Canadian Government Elevators
	Expenditure							
$11,323,502	Salaries, wages and allowances	$13,130,659	$456,677	$5,593,682	$2,382,084	$ 888,436	$ 971,000	$2,838,780
1,354,000	Employee benefits	1,921,000	73,000	792,000	336,000	140,000	154,000	426,000
1,380,431	Accommodation	1,697,881	137,306	287,619	35,350	129,510	541,227	566,869
1,190,329	Scientific, technical and other equipment	2,289,849	9,951	180,798	3,846	20,917	269,400	1,804,937
423,788	Grants in lieu of taxes	511,996						511,996
332,956	Travel	395,209	52,703	195,823	81,510	14,717	22,438	28,018
433,309	Materials and supplies	693,215	23,301	153,494	7,555	30,653	118,554	359,658
304,062	Transportation and communications	298,353	34,125	166,149	10,851	22,706	21,098	43,424
234,563	Purchases of screenings	263,122						263,122
195,770	Light, heat, power and water	263,264	415	3,505	212	1,488	120	257,524
216,346	Maintenance and repairs	109,623	1,916	6,006	344	3,172	20,787	77,398
110,460	Rental of computer	160,133				158,655	1,478	
132,411	Miscellaneous	474,966	45,096	13,877	202,597	32,358	30,868	150,170
37,000	Accounting services	40,000	1,500	16,500	7,000	2,900	3,200	8,900
17,668,927		22,249,270	835,990	7,409,453	3,067,349	1,445,512	2,154,170	7,336,796
	Income							
6,050,073	Fees	6,131,273		3,948,100	1,823,067	282,816	398	76,892
2,546,636	Grain handling charges	5,530,407						5,530,407
1,776,799	Sundry income	1,447,311	4,670					1,442,641
10,373,508		13,108,991	4,670	3,948,100	1,823,067	282,816	398	7,049,940
$ 7,295,419	Excess of expenditure over income	$ 9,140,279	$831,320	$3,461,353	$1,244,282	$1,162,696	$2,153,772	$ 286,856
	Excess of expenditure over income provided for by:							
$15,828,998	Agriculture Vote 40	$19,649,095	$666,300	$6,600,953	$2,724,349	$1,302,612	$1,996,970	$6,357,911
	Statutory Items–							
89,102	Salaries of Commissioners	95,190	95,190					
1,038,000	Contributions to superannuation accounts	1,460,000	55,000	601,000	256,000	107,000	117,000	324,000
719,000	Government departments which provided certain major services without charge	1,039,000	19,500	207,500	87,000	35,900	40,200	648,900
(6,173)	Decrease in inventory of stores, tools and small equipment	5,985						5,985
17,668,927		22,249,270	835,990	7,409,453	3,067,349	1,445,512	2,154,170	7,336,796
10,373,508	*Less:* Income	13,108,991	4,670	3,948,100	1,823,067	282,816	398	7,049,940
$ 7,295,419		$ 9,140,279	$831,320	$3,461,353	$1,244,282	$1,162,696	$2,153,772	$ 286,856

The accompanying note is an integral part of the financial statement.

Certified correct:
R. KULLMAN
Financial Officer

Approved:
H.D. POUND
Chief Commissioner

I have examined the above Statement of Expenditure and Income by Branches including the Canadian Government Elevators, and have reported thereon under date of July 7, 1975 to the Chief Commissioner and Commissioners of the Canadian Grain Commission.

J.J. MACDONELL
Auditor General of Canada

Appendix 6–*Concluded*

Canadian Grain Commission–*Concluded*

Note to Financial Statements

Accounting Policy

Expenditures of the Commission, including purchases of scientific, technical and other equipment are charged to parliamentary appropriations provided for that purpose. In accordance with section 30 of the Financial Administration Act, expenditures include payments in April relating to work performed, goods received or services rendered prior to March 31. These expenditures are adjusted for opening and closing inventories of stores, tools and small equipment. As at March 31, 1975 these inventories, with comparative figures for the previous year, were as follows:

	March 31	
	1975	1974
Stores, at cost	$121,734	$ 65,215
Tools and small equipment, at cost	27,126	89,630
	$148,860	$154,845

Income of the Commission is reported on an accrual basis but is credited directly to the Consolidated Revenue Fund as received. As at March 31, 1975 the assets on hand relating to income account transactions, with comparative figures for the previous year, were as follows:

	March 31	
	1975	1974
Accounts receivable	$ 352,895	$ 687,399
Accrued revenue–		
Storage	77,733	64,553
Elevation	331,072	211,678
	408,805	276,231
Inventories, at market value–		
Screenings	225,281	88,098
Grain	13,735	11,595
	239,016	99,693
	$1,000,716	$1,063,323

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6
July 7, 1975

THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the statement of expenditure and income of the Canadian Grain Commission for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of the operations of the Canadian Grain Commission for the year ended March 31, 1975 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

J. J. MACDONELL
Auditor General of Canada.

SECTION 2

1974-75
PUBLIC ACCOUNTS

Communications

Department
Canadian Radio-Television Commission

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COMMUNICATIONS

Department

Objective

—To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Canadian Radio-Television Commission

Objective

—For purposes of parliamentary appropriation the work of the Canadian Radio-Television Commission has been defined as a single program with this objective: the development and implementation of the national broadcasting policy.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department					
1	Operating expenditures, the grant listed in the Estimates, contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences	$24,011,000 00				
	1b	1,629,470 00				
	Transfer from Treasury Board Vote 5 contingencies	1,456,249 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	796,205 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,120,200 00	29,013,124 00	27,783,481 37	1,229,642 63	21,706,892 08
5	Capital expenditures		21,582,000 00	21,365,536 44	216,463 56	21,530,358 90
Stat.	Minister of Communications—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		2,344,350 00	2,344,350 00		1,435,000 00
Stat.	Refunds of amounts credited to revenue in previous years		2,012 50	2,012 50		
			52,958,486 42	*51,512,380 23*	*1,446,106 19*	*44,689,250 90*
	Canadian Radio-Television Commission					
15	Program expenditures and contributions	$ 7,311,400 00				
	15b	170,000 00				
	Transfer from Treasury Board Vote 5 contingencies	271,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	172,150 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	286,900 00	8,211,450 00	8,196,148 74	15,301 26	6,429,571 16
Stat.	Contributions to superannuation accounts		570,000 00	570,000 00		317,000 00
			8,781,450 00	*8,766,148 74*	*15,301 26*	*6,746,571 16*
	Total		61,739,936 42	60,278,528 97	1,461,407 45	51,435,822 06

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department	1974-75	51,512	3,639	2,250	1,314	51,437
	1973-74	44,689	3,256	2,814	710	44,957
Canadian Radio-Television Commission	1974-75	8,766	8	796		9,554
	1973-74	6,747	5	639		7,381
Total	1974-75	60,278	3,647	3,046	1,314	60,991
	1973-74	51,436	3,261	3,453	710	52,338

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Departmental administration	7,974	7,527	130	258			8,104	7,785
Strategic planning	2,482	1,780					2,482	1,780
National telecommunications development	1,966	2,317			345	312	2,311	2,629
International participation	382	390			772	772	1,154	1,162
Management of the radio frequency spectrum	11,379	11,859	2,320	2,078	11	11	13,710	13,948
Communications and space applications research and development	13,071	13,896	19,132	19,030	431	181	32,634	33,107
Contributions to superannuation accounts	2,344	2,344					2,344	2,344
	39,598	40,113	21,582	21,366	1,559	1,276	62,739	62,755
Less: receipts and revenues credited to the vote	9,781	11,243					9,781	11,243
	29,817	28,870	21,582	21,366	1,559	1,276	52,958	51,512
Less: receipts credited to revenue		3,639						3,639
Add: services provided by other departments	2,250	2,250					2,250	2,250
accommodation provided by this department	1,314	1,314					1,314	1,314
Total cost of program	33,381	28,795	21,582	21,366	1,559	1,276	56,522	51,437
Canadian Radio-Television Commission								
Administration	3,777	3,846	44	104			3,821	3,950
Research	670	587	8	3	75	44	753	634
Broadcast programs evaluation and regulation	1,242	1,234	18	32			1,260	1,266
Licencing policy and administration	2,372	2,333	5	13			2,377	2,346
Contributions to superannuation accounts	570	570					570	570
	8,631	8,570	75	152	75	44	8,781	8,766
Less: receipts credited to revenue		8						8
Add: services provided by other departments	796	796					796	796
Total cost of program	9,427	9,358	75	152	75	44	9,577	9,554

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
Grant to Canadian Radio Technical Planning Board	11	11	11
Payments to Bell Canada of the difference between the negotiated revenue level and the revenue from user departments at standard G.T.A. national rates, for the provision of Thin Route Service in the Northwest Territories	431	181	
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities in accordance with agreements entered into with the company with the approval of the Governor in Council:			
Canadian National Railways telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed $324,887 per year for ten calendar years 1966-1976	125	125	160
Trophospheric scatter terminal station at Frobisher, N.W.T.	220	187	153
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	772	772	453
Expenditures not required for the current year			10
Total department	1,559	1,276	787
Canadian Radio-Television Commission			
Contributions towards research under section 18 of the Broadcasting Act	75	44	22
Grand total	1,634	1,320	809

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian Radio-Television Commission	Total
(1) Salaries and wages	24,685	5,878	30,563
	24,921	**5,434**	**30,355**
	20,088	*4,471*	*24,559*
(1) Other personnel costs	2,016	634	2,650
	2,726	**620**	**3,346**
	1,552	*367*	*1,919*
(2) Transportation and communications	1,643	524	2,167
	2,759	**557**	**3,316**
	2,185	*437*	*2,622*
(3) Information	330	250	580
	235	**517**	**752**
	284	*190*	*474*
(4) Professional and special services	9,063	798	9,861
	19,174	**793**	**19,967**
	20,902	*463*	*21,365*
(5) Rentals	1,263	298	1,561
	1,106	**318**	**1,424**
	1,112	*315*	*1,427*
(6) Purchased repair and upkeep	387	16	403
	545	**15**	**560**
	392	*15*	*407*
(7) Utilities, materials and supplies	2,265	225	2,490
	2,830	**313**	**3,143**
	2,455	*243*	*2,698*
(8) Construction and acquisition of land, buildings and equipment	2,066		2,066
	675		**675**
	1,035		*1,035*
(9) Construction and acquisition of machinery and equipment	16,972	75	17,047
	6,508	**152**	**6,660**
	4,271	*221*	*4,492*
(10) Grants, contributions and other transfer payments	1,559	75	1,634
	1,276	**44**	**1,320**
	787	*22*	*809*
(12) All other expenditures	491	8	499
		3	**3**
	29	*3*	*32*
(1-12) Total	62,740	8,781	71,521
	62,755	**8,766**	**71,521**
	55,092	*6,747*	*61,839*
(13) *Less:* receipts and revenues credited to the vote	9,781		9,781
	11,243		**11,243**
	10,403		*10,403*
Total net expenditures	52,959	8,781	61,740
	51,512	**8,766**	**60,278**
	44,689	*6,747*	*51,436*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Government Telecommunications Agency Revolving Fund	Canadian Radio-Television Commission	Canadian Overseas Telecommunication Corporation	Telesat Canada Development of space and terrestrial communications
OUTLAYS–						
Budgetary and other–						
Operating expenditures	69,091	40,113	20,408	8,570		
Capital expenditures	21,557	21,366	39	152		
Grants, contributions and other transfer payments	1,320	1,276		44		
Sums credited to revenue	3,647	3,639		8		
Sub-total	*95,615*	*66,394*	*20,447*	*8,774*		
Non-budgetary transactions–						
Increase in accounts receivable	597		597			
Decrease in accounts payable						
Other loans made to third parties						
Other repayments of loans received from third parties						
Amounts advanced by Canada						
Equity capital invested by Canada						
Acquisition of investories						
Other reductions in liabilities and increases in assets	3		3			
Total outlays	96,215	66,394	21,047	8,774		
RECEIPTS–						
Budgetary allocations utilized–						
Annual appropriations	57,345	49,149		8,196		
Statutory appropriations	2,933	2,363		570		
Receipts credited to appropriations	11,243	11,243				
Sums credited to revenue	3,647	3,639		8		
Sales	20,251		20,251			
Other						
Depreciation charged as an expenditure	19		19			
Sub-total	*95,438*	*66,394*	*20,270*	*8,774*		
Non-Budgetary transactions–						
Decrease in accounts receivable						
Increase in accounts payable	1,850		1,850			
Other repayments of loans made to third parties						
Other loans received from third parties						
Repayments of amounts advanced by Canada	15,165				8,665	6,500
Equity capital realized						
Decrease in inventories						
Other increases in liabilities or reduction in assets	69		69			
Total receipts	112,522	66,394	22,189	8,774	8,665	6,500
Net outlays (+) or net receipts (−)	−16,307	nil	−1,142	nil	−8,665	−6,500

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	3,524,296 13	3,214,540 84
B Refund of previous years' expenditure	114,897 68	40,864 11
Privileges, licences and permits		550 00
C Proceeds from sales	4 54	2 65
Miscellaneous		134 07
Total	$3,639,198 35	$3,256,091 67

	1974-75
Details	
Non-Tax Revenue–	
A Return on investments:	
Interest on loans–	
Canadian Overseas Telecommunications Corporation	2,173,802
Telesat Canada	1,350,494
B Refunds of previous years' expenditure	114,898
C Proceeds from sales	4
Total	$3,639,198

	1974-75	1973-74
Canadian Radio-Television Commission		
Comparative Summary		
Non-Tax Revenue–		
Return on investments		500 00
Refund of previous years' expenditure	5,486 32	4,910 75
Miscellaneous	2,047 54	
Total	$7,533 86	$5,410 75

Appendix

GOVERNMENT TELEPHONE ACCOUNT REVOLVING FUND
(Authorized by Vote L20, Appropriation Act No. 5, 1963, c. 42)

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974
Current assets		
Employees' travel and removal advances	$ 1,493	$ 1,120
Accounts receivable		
Departments and agencies of the Government of Canada	3,096,092	2,177,239
Accrued revenue	141,145	198,305
Due from Canada for working capital	71,646	
Less: Replacement funds overdrawn for purchase of capital assets	12,058	
	3,298,318	2,376,664
Capital Assets		
Equipment and furniture, at cost or appraised value	171,489	132,824
Less: Accumulated provision for replacement	56,309	37,314
	115,180	95,510
	$3,413,498	$2,472,174

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$3,396,796	$1,680,213
Advances from Canada for working capital (authorized $1,000,000)		635,033
Less: Replacement funds available for purchase of capital assets		8,057
		626,976
Capital assets financed from parliamentary appropriations prior to April 1, 1971	95,957	98,900
Retained earnings		
Balance at beginning of year	66,085	104,273
Prior years' adjustments	12,455	
Net loss for the year per Statement of Operations	157,795	38,188
Balance (deficit) at end of year	(79,255)	66,085
	$3,413,498	$2,472,174

Note: The Treasury Board has authorized the Fund to carry forward to future years, surpluses or deficits to a maximum amount of $150,000.

Certified Correct:

J. A. F. VIENI
Director General,
Personnel, Finance and Administration

M. F. YALDEN
Deputy Minister

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 18, 1975 to the Minister of Communications.

J.J. MACDONELL
Auditor General of Canada

Government Telephone Account Revolving Fund–*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the year ended March 31, 1974)

	1975	1974
Income		
Telecommunications services	$20,250,319	$16,421,671
Expense		
Operation		
Intercity network	15,532,540	12,529,032
Operators' salaries	1,472,161	1,237,849
Local shared services	838,968	683,672
Directory services	241,728	240,496
Facilities management	91,783	50,737
Leased space	51,547	44,232
Interest on advances	48,251	9,914
Other	11,633	1,575
Other network services	8,780	
	18,297,391	14,797,507
Administration		
Salaries and employee benefits	1,691,837	1,301,418
Rental of buildings and equipment	137,161	130,210
Travel and removal	79,723	83,351
Telephone and freight	65,574	51,823
Professional services	59,116	44,034
Office material and supplies	27,698	27,736
Information	24,489	
Depreciation	21,411	15,707
Training and education	3,675	7,069
Other	39	1,004
	2,110,723	1,662,352
	20,408,114	16,459,859
Net loss (income) for the year	$ 157,795	$ 38,188

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6

July 18, 1975.

THE HONOURABLE GÉRARD PELLETIER, P.C., M.P.
MINISTER OF COMMUNICATIONS,
OTTAWA, ONTARIO.
K1A 0C8

Dear Mr. Pelletier,

I have examined the balance sheet of the Government Telephone Account Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Government Telephone Account Revolving Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1975

	Debit (credit)
Due from the Consolidated Revenue Fund as per Balance Sheet	$ 59,588
Payments made prior to March 31, 1975 recorded in the Consolidated Revenue Fund after that date	123,635
	183,223
Funds received after March 31, 1975 recorded in the Consolidated Revenue Fund as at that date	1,924,206
Working Capital Advance per Public Accounts	$2,107,429

NOTE TO FINANCIAL STATEMENTS

Accounting policy

Provision for replacement of capital assets is made using the declining balance method based on the estimated useful life of the assets.

SECTION 3

1974-75
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Food Prices Review Board

CONTENTS

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CONSUMER AND CORPORATE AFFAIRS

Department

Objectives

—To provide overall policy direction, advisory and administrative support services to departmental programs and to develop and maintain an effective network of communication with the public on matters related to Acts administered by the Department.

—To optimize the welfare of consumers and to protect them against economic and accident hazards.

—To facilitate the orderly conduct of business and the private development and production of capital.

—To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

—To encourage innovation and the efficient dissemination and use of knowledge and information.

Food Prices Review Board

Objectives

—On a comprehensive scale, to monitor the price movements of food products, to enquire into the cause or causes of any class, to issue reports thereon with all dispatch.

—To make recommendations where the Board considers it appropriate to do so.

—To enquire into any increase in the price of any food item where such increase may be unwarranted, and where the Board deems necessary, to publish a report thereon without delay.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 7,869,000 00				
	1d To authorize the transfer of $656,999 from Consumer and Corporate Affairs Vote 5, and $50,000 from Consumer and Corporate Affairs Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	656,999 00				
	Transfer from Vote 10	50,000 00				
	Transfer from Treasury Board Vote 5 contingencies	292,153 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	169,520 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	671,900 00	9,709,573 00	9,600,231 79	109,341 21	7,497,688 85
Stat.	Minister of Consumer and Corporate Affairs–Salary and motor car allowance		16,999 87	16,999 87		16,999 92
Stat.	Contributions to superannuation accounts		532,000 00	532,000 00		281,000 00
			10,258,572 87	*10,149,231 66*	*109,341 21*	*7,795,688 77*
	CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grants listed in the Estimates	$16,358,000 00				
	5d	1 00				
	Transfer from Treasury Board Vote 5 contingencies	591,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	406,990 00				
	Transfer from Treasury Board Vote 10 student summer employment	40,000 00				
		17,395,991 00				
	Less transfer to:					
	Vote 1 $656,999 00					
	Vote 15 239,999 00	896,998 00				
			16,498,993 00	16,457,370 29	41,622 71	12,579,906 10
Stat.	Contributions to superannuation accounts		1,418,000 00	1,418,000 00		841,000 00
			17,916,993 00	*17,875,370 29*	*41,622 71*	*13,420,906 10*
	CORPORATE AFFAIRS PROGRAM					
10	Program expenditures	$ 4,757,000 00				
	Transfer from Treasury Board Vote 5 contingencies	259,824 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	118,435 00				
		5,135,259 00				
	Less transfer to Vote 1	50,000 00				
			5,085,259 00	4,940,259 82	144,999 18	3,989,896 47
Stat.	Contributions to superannuation accounts		417,000 00	417,000 00		238,000 00
			5,502,259 00	*5,357,259 82*	*144,999 18*	*4,227,896 47*
	COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of investigation and research–					
	Operating expenditures	$ 3,719,000 00				
	15d To authorize the transfer of $239,999 from Consumer and Corporate Affairs Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	239,999 00				
	Transfer from Treasury Board Vote 5 contingencies	128,824 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	87,215 00	4,175,039 00	4,061,756 88	113,282 12	3,154,801 75
20	Restrictive Trade Practices Commission–Operating expenditures	$ 274,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	6,000 00	280,000 00	265,456 93	14,543 07	110,038 56
Stat.	Contributions to superannuation accounts		334,000 00	334,000 00		246,000 00
			4,789,039 00	*4,661,213 81*	*127,825 19*	*3,510,840 31*
	INTELLECTUAL PROPERTY PROGRAM					
25	Program expenditures and the grant listed in the Estimates	$ 7,980,000 00				
	25d	1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	225,925 00	8,205,926 00	8,159,569 56	46,356 44	6,996,128 65
Stat.	Contributions to superannuation accounts		703,000 00	703,000 00		508,000 00
Stat.	Refunds of amounts credited to revenue in previous years		22,281 28	22,281 28		16,201 42
			8,931,207 28	*8,884,850 84*	*46,356 44*	*7,520,330 07*
			47,398,071 15	46,927,926 42	470,144 73	36,475,661 72
	Food Prices Review Board					
30	Program expenditures	$ 1,815,000 00				
	30d	150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	18,885 00	1,983,885 00	1,978,655 53	5,229 47	931,256 76
Stat.	Contributions to superannuation accounts		80,000 00	80,000 00		
			2,063,885 00	2,058,655 53	5,229 47	931,256 76
	Total		49,461,956 15	48,986,581 95	475,374 20	37,406,918 48

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974-75	10,149	30	912		11,031
	1973-74	7,796	17	765		8,544
CONSUMER AFFAIRS	1974-75	17,876	2,395	1,819		17,300
	1973-74	13,421	2,367	1,886		12,940
CORPORATE AFFAIRS	1974-75	5,357	2,942	587		3,002
	1973-74	4,228	2,278	754		2,704
COMBINES INVESTIGATION AND COMPETITION POLICY	1974-75	4,661	290	453		4,824
	1973-74	3,511	70	410		3,851
INTELLECTUAL PROPERTY	1974-75	8,885	5,794	870		3,961
	1973-74	7,520	5,854	909		2,575
Total department	1974-75	46,928	11,451	4,641		40,118
	1973-74	36,476	10,586	4,724		30,614
Food Prices Review Board	1974-75	2,059		81		2,140
	1973-74	931				931
Grand total	1974-75	48,987	11,451	4,722		42,258
	1973-74	37,407	10,586	4,724		31,545

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	575	614	1	13			576	627
Advisory and support services	5,773	5,643	162	235			5,935	5,878
Information	1,922	2,087	8	8			1,930	2,095
Field operations	1,332	1,241	39	30			1,371	1,271
Assistant Deputy Registar General	416	270	31	8			447	278
	10,018	9,855	241	294			10,259	10,149
Less: receipts credited to revenue	30	30					30	30
Add: services provided by other departments	912	912					912	912
Total cost of program	10,900	10,737	241	294			11,141	11,031
CONSUMER AFFAIRS PROGRAM								
Administration	191	264		2	625	615	816	881
Canadian Consumer Council	171	72		1			171	73
Consumer services	1,490	777	18	15			1,508	792
Operations	11,116	12,171	233	252			11,349	12,423
Regulation	2,756	2,458	73	283			2,829	2,741
Research	1,240	958	4	8			1,244	966
	16,964	16,700	328	561	625	615	17,917	17,876
Less: receipts credited to revenue	2,395	2,395					2,395	2,395
Add: services provided by other departments	1,819	1,819					1,819	1,819
Total cost of program	16,388	16,124	328	561	625	615	17,341	17,300
CORPORATE AFFAIRS PROGRAM								
Administration	242	293	1				243	293
Research	351	354	2	1			353	355
Incorporation	1,002	933		88			1,002	1,021
Insolvency	3,904	3,655		33			3,904	3,688
	5,499	5,235	3	122			5,502	5,357
Less: receipts credited to revenue	2,942	2,942					2,942	2,942
Add: services provided by other departments	587	587					587	587
Total cost of program	3,144	2,880	3	122			3,147	3,002
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation and research	4,467	4,311	14	67			4,481	4,378
Restrictive Trade Practices Commission	305	271	3	12			308	283
	4,772	4,582	17	79			4,789	4,661
Less: receipts credited to revenue	290	290					290	290
Add: services provided by other departments	453	453					453	453
Total cost of program	4,935	4,745	17	79			4,952	4,824
INTELLECTUAL PROPERTY PROGRAM								
Administration	228	213		61	90	90	318	364
Research	202	293		3			202	296
Patents	7,147	6,754	10	123			7,157	6,877
Copyright and industrial design	240	229		10			240	239
Trade marks	995	1,093	19	16			1,014	1,109
	8,812	8,582	29	213	90	90	8,931	8,885
Less: receipts credited to revenue	5,794	5,794					5,794	5,794
Add: services provided by other departments	870	870					870	870
Total cost of program	3,888	3,658	29	213	90	90	4,007	3,961
FOOD PRICES REVIEW BOARD								
Administration	1,059	844	8	10			1,067	854
Research	575	1,024	6				581	1,024
Complaints and enquiries	412	181	4				416	181
	2,046	2,049	18	10			2,064	2,059
Add: services provided by other departments	81	81					81	81
Total cost of program	2,127	2,130	18	10			2,145	2,140

Grants, Contributions and Other Transfer Payments

(in thousand of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
CONSUMER AFFAIRS PROGRAM			
Grants to various consumer organizations	625	615	450
INTELLECTUAL PROPERTY PROGRAM			
Grant to the United International Bureau for the Protection of Intellectual Property	90	90	76
Total	715	705	526

Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Competition Policy Program	Intellectural Property Program	Total Department	Food Prices Review Board	Total
(1) Salaries and wages	6,186	13,006	4,122	3,126	6,586	33,026	896	33,922
	5,501	**12,101**	**3,621**	**3,162**	**6,577**	**30,962**	**845**	**31,807**
	3,825	*9,224*	*2,979*	*2,526*	*5,750*	*24,304*	*384*	*24,688*
(1) Other personnel costs	532	1,418	417	334	703	3,404	80	3,484
	532	**1,418**	**417**	**334**	**703**	**3,404**	**80**	**3,484**
	281	*841*	*238*	*246*	*508*	*2,114*		*2,114*
(2) Transportation and communications	556	1,629	301	429	107	3,022	183	3,205
	676	**1,550**	**282**	**346**	**116**	**2,970**	**169**	**3,139**
	583	*1,126*	*234*	*276*	*116*	*2,335*	*133*	*2,468*
(3) Information	1,143	2	40	33	979	2,197	400	2,597
	1,162	**6**	**86**	**23**	**793**	**2,070**	**146**	**2,216**
	309	*35*	*30*	*2*	*703*	*1,079*	*34*	*1,113*
(4) Professional and special services	998	295	484	694	137	2,608	440	3,048
	1,430	**807**	**630**	**615**	**118**	**3,600**	**739**	**4,339**
	875	*490*	*532*	*309*	*78*	*2,284*	*297*	*2,581*
(5) Rentals	176	282	44	58	36	596	14	610
	145	**170**	**100**	**34**	**58**	**507**	**44**	**551**
	99	*122*	*86*	*32*	*55*	*394*	*12*	*406*
(6) Purchased repair and upkeep	22	62	10	5	14	113		113
	16	**105**	**5**	**2**	**6**	**134**		**134**
	14	*73*	*14*	*6*	*1*	*108*		*108*
(7) Utilities, materials and supplies	397	269	78	93	228	1,065	22	1,087
	479	**340**	**87**	**66**	**189**	**1,161**	**26**	**1,187**
	662	*268*	*57*	*83*	*102*	*1,172*	*17*	*1,189*
(9) Construction and acquisition of machinery and equipment	241	328	3	17	29	618	18	636
	207	**763**	**122**	**79**	**213**	**1,384**	**10**	**1,394**
	1,147	*789*	*57*	*31*	*115*	*2,139*	*54*	*2,193*
(10) Grants, contributions and other transfer payments		625			90	715		715
		615			**90**	**705**		**705**
		450			*76*	*526*		*526*
(12) All other expenditures	8	1	3		22	34	11	45
	1	**1**	**7**		**22**	**31**		**31**
	1	*3*			*17*	*21*		*21*
Total net expenditures	10,259	17,917	5,502	4,789	8,931	47,398	2,064	49,462
	10,149	**17,876**	**5,357**	**4,661**	**8,885**	**46,928**	**2,059**	**48,987**
	7,796	*13,421*	*4,227*	*3,511*	*7,521*	*36,476*	*931*	*37,407*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Food Prices Review Board
OUTLAYS–			
Budgetary and other–			
Operating expenditures	47,003	44,954	2,049
Capital expenditures	1,279	1,269	10
Grants, contributions and other transfer payments	705	705	
Sums credited to revenue	11,451	11,451	
Sub-total	*60,438*	*58,379*	*2,059*
Non-budgetary transactions–			
Increase in accounts receivable			
Decrease in accounts payable			
Other loans made to third parties			
Other repayments of loans received from third parties			
Amounts advanced by Canada			
Equity capital invested by Canada			
Acquisition of inventories			
Other reductions in liabilities and increases in assets			
Total outlays	60,438	58,379	2,059
RECEIPTS–			
Budgetary allocations utilized–			
Annual appropriations	45,464	43,485	1,979
Statutory appropriations	3,523	3,443	80
Receipts credited to appropriations			
Sums credited to revenue	11,451	11,451	
Sales			
Other			
Depreciation charged as an expenditure			
Sub-total	*60,438*	*58,379*	*2,059*
Non-budgetary transactions–			
Decrease in accounts receivable			
Increase in accounts payable			
Other repayments of loans made to third parties			
Other loans received from third parties			
Repayments of amounts advanced by Canada			
Equity capital realized			
Decrease in inventories			
Other increases in liabilities or reduction in assets			
Total receipts	60,438	58,379	2,059
Net outlays (+) or net receipts (–)	nil	nil	nil

Revenues

	1974-75	1973-74
Department		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	31,953 57	22,960 10
B Services and service fees	3,118,127 82	3,122,994 27
C Privileges, licences and permits	7,133,187 24	6,775,961 54
D Miscellaneous	1,168,180 63	664,224 06
Total	$11,451,449 26	$10,586,139 97

	1974-75	
Details		
Non-Tax Revenue–		
A Refunds of previous years' expenditure:		31,953
B Services and service fees:		
Bankruptcy: official receiver's administration fees $709, official receiver's services $4,725, official receiver's tariffs $92,385, court costs $80	97,899	
Combines investigation and research: transcripts $1,569, court costs $113	1,682	
Consumer protection: electricity and gas inspection fees $1,328,616, laboratory fees $1,625, weights and measures inspection fees $1,005,968, laboratory fees $7,891	2,344,100	
Copyrights and industrial design: copies $2,052	2,052	
Corporation: annual summaries $261,222, filing deposit or registration of by-law, prospectus, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries $76,959, financial statements $32,303	370,484	
Patents: annual fee of patent agents $3,028, attorney's registration $1,412, copies $63,793, printed patents $119,893, searches $15,138	203,264	
Registration: copies, certified copies and certificates of authentication $54,280, filing of railway mortgages and sale agreements $5,078	59,358	
Trade Marks: copies $24,179, agent's annual fees $15,110	39,289	3,118,128
C Privileges, licences and permits:		
Bankruptcy: trustee's licence fees $30,575	30,575	
Consumer protection: label registration numbers $17,310	17,310	
Copyrights and industrial designs: copyrights $86,404, designs $37,877, sundries $17,965	142,246	
Corporations: application for letters patent and supplementary letters patent $1,561,407, surrender of letters patent $39,380, Minister's licences $1,100	1,601,887	
Patents: assignments $285,160, caveat $2,810, claims $471,370, completing patent applications $99,602 filing fees $1,364,566, final fees $2,090,457, restoration and reinstatement of applications $12,494, sundries $83,611	4,410,070	
Trade Marks: advertisement fees $218,529, amendments $7,061, assignment of trade marks $52,751, notices $3,347, opposition fees $18,160, registered users and amendments of registered user $129,105, renewal of trade marks $121,658, trade marks $376,248, sundries $4,240	931,099	7,133,187
D Miscellaneous:		
Bankruptcy: levies under the Bankruptcy Act $569,415, fines and forfeitures $3,881, small debtor program $246,603	819,899	
Combines investigation and research: fines and forfeitures $286,683	286,683	
Consumer protection: fines $32,431	32,431	
Sundries $29,168	29,168	1,168,181
Total		$11,451,449

SECTION 4

1974-75
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
Eldorado Nuclear Limited
National Energy Board
Energy Supplies Allocation Board

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ENERGY, MINES AND RESOURCES

Department

Objectives

—To provide overall policy direction and central administrative and support services for all departmental programs.

—To ensure effective use of the mineral and energy resources available to Canada for the present and future benefit of the nation.

—To contribute to the conservation and use of the earth, for the present and future benefit of the nation.

Atomic Energy Control Board

Objectives

—To administer federal legislation and regulations thereunder concerning the control of atomic energy in the interests of health and safety and national security.

—To support atomic energy research and to assist in the education and training of persons to qualify them to engage in the field of atomic energy in Canada.

Atomic Energy of Canada Limited

Objectives

—To carry out nuclear research and development, and to develop the utlization of atomic energy for peaceful purposes.

—To construct, control, lease and dispose of transmission facilities in connection with the Nelson River Power Project.

Eldorado Nuclear Limited

Objective

—To assist in establishing and maintaining adequate Canadian uranium ore reserves which can be economically exploited under current and projected market conditions.

National Energy Board

Objectives

—To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipe lines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.

—To ensure the safe construction and operation of power lines and of oil and gas pipe lines subject to federal jurisdiction.

—To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Energy Supplies Allocation Board

Objectives

—To allocate supplies of petroleum within Canada during periods of national emergency caused by shortages or market disturbances affecting the national security and the economic stability of Canada.

—To administer a program to compensate petroleum importers for certain additional costs incurred for the restraint of prices of petroleum products to consumers.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department					
	ADMINISTRATION PROGRAM					
1	Program expenditures and authority to spend revenue received during the year	$ 8,008,000 00				
	1b	172,000 00				
	1d To authorize the transfer of $147,999 from Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	147,999 00				
	Transfer from Treasury Board Vote 5 contingencies	338,740 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	161,555 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	887,500 00	$9,715,795 00	9,503,167 24	212,627 76	6,756,410 31
Stat.	Minister of Energy, Mines and Resources–Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		604,000 00	604,000 00		400,000 00
			10,336,794 92	*10,124,167 16*	*212,627 76*	*7,173,410 23*
	MINERAL AND ENERGY RESOURCES PROGRAM					
5	Program expenditures, the grants listed in the Estimates and contributions	$41,748,000 00				
	5b	1,640,400 00				
	5d To extend the purposes of Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1974, to authorize (a) the Minister, on behalf of Canada, to enter into an agreement with Interprovincial Pipe Line Limited, subject to the approval of the Governor in Council, respecting the making of deficiency payments to the said company in connection with the construction and operation of the Montreal Extension of the Interprovincial Pipe Line system, (b) the making of such payments in the current and subsequent fiscal years, as may be required under the agreement referred to in paragraph (a), and to further provide that any tolls or tariffs allowed or prescribed by the National Energy Board as contemplated by the agreement referred to in paragraph (a) shall be deemed not to make, contain or result in unjust discrimination within the meaning of Part IV of the National Energy Board Act	1 00				
	Transfer from Treasury Board Vote 5 contingencies	1,227,387 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	860,570 00				
		45,476,358 00				
	Less transfer to:					
	Vote 1 $147,999 00					
	Vote 15 627,999 00	775,998 00	44,700,360 00	44,172,565 68	527,794 32	38,560,208 06
10	Uranium Canada Limited–Program expenditures		12,000 00	6,303 99	5,696 01	5,026 48
11a	Payments for the purposes of the Petroleum Products Compensation Program, as described generally in the Imported Oil and Petroleum Products Compensation Regulations made by the Governor in Council pursuant to Energy, Mines and Resources Vote 11b of the Appropriation Act No. 1, 1974, to refiners and other persons who import crude oil and other petroleum products: (a) from outside Canada, (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley Line		470,000,000 00	467,212,843 89	2,787,156 11	157,353,354 17
Stat.	Contributions to superannuation accounts		2,901,000 00	2,901,000 00		1,909,000 00
			517,613,360 00	*514,292,713 56*	*3,320,646 44*	*197,827,588 71*

Appropriations and Expenditures—*Continued*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department—*Concluded*				
	EARTH SCIENCES PROGRAM				
15	Program expenditures including authority to make recoverable expenditures for the costs of binding International Boundary Commission annual reports and maintaining boundary range lights, authority to spend revenue received during the year, the grants listed in the Estimates and contributions	$35,641,000 00			
	15b	807,300 00			
	15d To authorize the transfer of $627,999 from Energy, Mines and Resources Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 5	627,999 00			
	Transfer from Treasury Board Vote 5 contingencies	620,004 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	687,655 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	12,600 00			
			38,396,559 00	37,856,402 44	540,156 56	34,219,652 13
Stat.	Contributions to superannuation accounts		2,088,000 00	2,088,000 00		1,318,000 00
			40,484,559 00	*39,944,402 44*	*540,156 56*	*35,537,652 13*
			568,434,713 92	564,361,283 16	4,073,430 76	240,538,651 07
	Atomic Energy Control Board					
20	Operating expenditures	$ 1,223,000 00				
	20b	100,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	30,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	49,200 00				
			1,402,200 00	1,402,194 50	5 50	1,068,331 15
25	The grants listed in the Estimates and contributions	$ 7,375,000 00				
	25b	3,000,000 00				
			10,375,000 00	10,375,000 00		7,245,000 00
Stat.	Contributions to superannuation accounts		108,000 00	108,000 00		64,000 00
			11,885,200 00	11,885,194 50	5 50	8,377,331 15
	Atomic Energy of Canada Limited					
	NUCLEAR RESEARCH AND UTILIZATION PROGRAM					
30	Operating expenditures		81,655,000 00	80,650,000 00	1,005,000 00	82,158,835 84
35	Capital expenditures		5,271,000 00	5,271,000 00		5,759,000 00
			86,926,000 00	85,921,000 00	1,005,000 00	87,917,835 84
	Eldorado Nuclear Limited					
47d	Payment to Eldorado Nuclear Limited for a program of uranium exploration		1,700,000 00	1,565,529 46	134,470 54	
	National Energy Board					
50	Program expenditures	$ 5,473,815 00				
	Transfer from Treasury Board Vote 5 contingencies	260,045 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	68,700 00				
			5,802,560 00	5,781,092 05	21,467 95	4,662,225 92
Stat.	Contributions to superannuation accounts		507,185 00	507,185 00		276,000 00
			6,309,745 00	6,288,277 05	21,467 95	4,938,225 92
	Energy Supplies Allocation Board					
51b	Operating expenditures		900,000 00	887,190 23	12,809 77	80,454 52
52a	Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as described in the regulations, (a) from outside Canada, (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line, and to authorize the Energy Supplies Allocation Board (c) from and after November 1, 1974 to administer the said regulations, and (d) to perform such other duties and functions in connection with the said regulations and the Petroleum Products Compensation Program as the Minister may require		330,000,000 00	329,955,248 00	44,752 00	

Appropriations and Expenditures–*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Energy Supplies Allocation Board–*Concluded*				
53c	Payments, in accordance with and subject to regulations made by the Governor in Council, to refiners and other persons who import crude oil and petroleum products, as prescribed in the regulations (a) from outside Canada (b) for consumption within Canada, such payments being for the restraint of prices of petroleum products to consumers primarily in the Atlantic provinces, Quebec and that part of Ontario east of the line known as the Ottawa Valley line	365,000,000 00	364,999,713 00	287 00	
		695,900,000 00	695,842,151 23	57,848 77	80,454 52
	Total	1,371,155,658 92	1,365,863,435 40	5,292,223 52	341,852,498 50

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974-75	10,124	20	830		10,934
	1973-74	7,173	34	796		7,935
MINERAL AND ENERGY RESOURCES	1974-75	514,293	6,030	4,941	677	513,881
	1973-74	197,828	1,556	4,638	677	201,587
EARTH SCIENCES	1974-75	39,944	210	3,093	149	42,976
	1973-74	35,538	125	2,720	149	38,282
Total department	1974-75	564,361	6,260	8,864	826	567,791
	1973-74	240,539	1,715	8,154	826	247,804
Atomic Energy Control Board	1974-75	11,885		112		11,997
	1973-74	8,377		71		8,448
Atomic Energy of Canada Limited	1974-75	85,921				85,921
	1973-74	87,918				87,918
Eldorado Nuclear Limited	1974-75	1,566				1,566
	1973-74					
National Energy Board	1974-75	6,288	2	548		6,834
	1973-74	4,938	1	461		5,398
Energy Supplies Allocation Board	1974-75	695,842				695,842
	1973-74	80				80
Grand total	1974-75	1,365,863	*6,262	9,524	826	1,369,951
	1973-74	341,852	1,716	8,686	826	349,648

*Does not include the following "Return on investments" credited to non-tax revenue: Atomic Energy of Canada Limited $6,116, Eldorado Nuclear Limited $6,217.

Programs by Activities
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Administration	5,759	5,683	947	902			6,706	6,585
Special supporting services	4,659	4,628	467	596			5,126	5,224
Contributions to superannuation accounts	604	604					604	604
	11,022	10,915	1,414	1,498			12,436	12,413
Less: receipts and revenues credited to the vote	2,100	2,289					2,100	2,289
	8,922	8,626	1,414	1,498			10,336	10,124
Less: receipts credited to revenue		20						20
Add: services provided by other departments	830	830					830	830
Total cost of program	9,752	9,436	1,414	1,498			11,166	10,934
MINERAL AND ENERGY RESOURCES PROGRAM								
Energy development	4,382	3,815	151	100	1,112	1,080	5,645	4,995
Office of energy conservation	964	925	4	1		15	968	941
Mineral development	4,256	3,405	58	24	601	569	4,915	3,998
Mining and metallurgical investigations and research	13,879	14,405	623	582	234	232	14,736	15,219
Geological research and surveys	17,167	17,322	933	1,370	348	334	18,448	19,026
Payments in respect of the stabilization of petroleum product prices in Canada					470,000	467,213	470,000	467,213
Contributions to superannuation accounts	2,901	2,901					2,901	2,901
	43,549	42,773	1,769	2,077	472,295	469,443	517,613	514,293
Less: receipts credited to revenue	2,067	6,030					2,067	6,030
Add: services provided by other departments	4,941	4,941					4,941	4,941
accommodation provided by this department	677	677					677	677
Total cost of program	47,100	42,361	1,769	2,077	472,295	469,443	521,164	513,881
EARTH SCIENCES PROGRAM								
Field and air surveys, mapping and aeronautical charting	21,409	20,662	1,077	1,271	144	143	22,630	22,076
Geological research and surveys	2,538	2,420	63	64	91	89	2,692	2,573
Research in geophysics	5,155	5,163	319	337	61	60	5,535	5,560
Polar continental shelf studies	2,917	2,790	235	215			3,152	3,005
Canada centre for remote sensing	4,704	4,473	2,335	2,129			7,039	6,602
Administration	208	298	1	1		3	209	302
Contributions to superannuation accounts	2,088	2,088					2,088	2,088
	39,019	37,894	4,030	4,017	296	295	43,345	42,206
Less: receipts and revenues credit to the vote	2,860	2,262					2,860	2,262
	36,159	35,632	4,030	4,017	296	295	40,485	39,944
Less: receipts credited to revenue	286	210					286	210
Add: services provided by other departments	3,093	3,093					3,093	3,093
accommodation provided by this department	149	149					149	149
Total cost of program	39,115	38,664	4,030	4,017	296	295	43,441	42,976
Atomic Energy Control Board								
Administration of atomic energy control regulations	1,450	1,506	60	4			1,510	1,510
Support of atomic energy research					10,375	10,375	10,375	10,375
	1,450	1,506	60	4	10,375	10,375	11,885	11,885
Add: services provided by other departments	112	112					112	112
Total cost of program	1,562	1,618	60	4	10,375	10,375	11,997	11,997
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear power development and utilization	62,376	68,685					62,376	68,685
Radiation and radioisotope development and utilization	2,239	2,072					2,239	2,072
Atomic energy fundamental research	7,100	7,005					7,100	7,005
Administration and support services	45,998	50,734					45,998	50,734
	117,713	128,496					117,713	128,496
Less: receipts and revenus credited to the vote	27,787	39,434					27,787	39,434
provision from retained earnings	3,000	3,141					3,000	3,141
Total cost of program	86,926	85,921					86,926	85,921

Programs by Activities–*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Eldorado Nuclear Limited								
Uranium Exploration	1,700	1,566					1,700	1,566
National Energy Board								
Energy regulations and advice	6,291	6,248	19	40			6,310	6,288
Less: receipts credited to revenue	2	2					2	2
Add: services provided by other departments	548	548					548	548
Total cost of program	6,837	6,794	19	40			6,856	6,834
Energy Supplies Allocation Board								
Developing and maintaining contingency plans for mandatory allocation or rationing of petroleum supplies and products	864	835	36	52			900	887
Payments in respect of the stabilization of petroleum products in Canada					695,000	694,955	695,000	694,955
Total cost of program	864	835	36	52	695,000	694,955	695,900	695,842

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
GRANTS			
MINERAL AND ENERGY RESOURCES PROGRAM			
Energy development			
Grants in aid of energy resources research	481	475	478
Grant to the University of Calgary for the Energy Resource Institute	50	50	
Grant to the University of Calgary for the Energy Research Institute	75	75	
	606	*600*	*478*
Mineral development			
Grants in aid of mineral resources research	32	32	50
Grant to Newfoundland mineral development program	293	293	293
Grant to Queen's University for the Centre for Resource Studies	50	50	50
	375	*375*	*393*
Mining and metallurgical investigation and research			
Grants in aid of mineral resources research	189	188	188
Grant to the Canadian National Committee of the World Mining Congress	2	2	2
Grant to the Canadian Advisory Committee on rock mechanics	2	2	
	193	*192*	*190*
Geological research and surveys			
Grants in aid of mineral resources research	315	315	320
Grants to assist in defraying the costs of scientific conferences in the geological sciences	19	11	3
Grant to the Canadian Geoscience Council	5	5	
	339	*331*	*323*
CONTRIBUTIONS			
Payments in respect of the stabilization of petroleum products in Canada			
Payment to refiners and other persons who import crude oil and petroleum products	470,000	467,213	157,353
	470,000	*467,213*	*157,353*
Energy development			
Canada's share of the expenses of the International Executive Council, World Energy Conference	6	4	5
Contribution to the Canadian Electrical Association for co-operative research	280	280	
Contribution to Newfoundland and Prince Edward Island for electrical power systems inter-connection studies	220	196	
Contribution to the Youth Sciences Foundation		15	
	506	*495*	*5*

Grants, Contributions and Other Transfer Payments–*Concluded*
(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department–*Concluded*			
CONTRIBUTIONS–*Concluded*			
Mineral development			
Contribution to Saskatchewan for a Federal-Provincial Mineral Development Program	226	194	
	226	*194*	
Mining and metallurgical investigation and research			
Canada's share of the cost of the Commonwealth Committee on mineral processing	1		1
Contribution to the Canadian Committee of the 10th Commonwealth mining and metallurgical conference			50
Contribution to Saskatchewan for the bulk sampling and testing of high-ash lignite	40	40	
	41	*40*	*51*
Geological research and surveys			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	5		5
Membership, International Union of Geological Sciences	4	3	4
	9	*3*	*9*
	472,295	469,443	158,802
EARTH SCIENCES PROGRAM			
GRANTS			
Field and air surveys, mapping and aeronautical charting			
Grants in aid of earth sciences research	53	53	53
Grants to the Canadian Institute of Surveying	18	18	2
Grant to the National Cartographic Society	2	2	2
	73	*73*	*57*
Geological research and surveys			
Grants in aid of earth sciences research	88	88	63
Grants to assist in defraying the costs of scientific conferences in the geological sciences	1		
	89	*88*	*63*
Research in geophysics			
Grants in aid of earth sciences research	40	40	40
Grants to the Canadian Committee for the 2nd International Workshop on electromagnetic induction in the earth	8	8	
	48	*48*	*40*
CONTRIBUTIONS			
Field and air surveys, mapping and aeronautical charting			
Contribution to the Royal Canadian Geographical Society	50	50	
Membership, Pan-American Institute of geography and history	21	20	20
	71	*70*	*20*
Geological research and surveys			
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference	1		1
Membership, International Union of geological services	1	1	1
	2	*1*	*2*
Research in geophysics			
Contribution to the International Seismological Fund	13	12	11
	13	*12*	*11*
Administration			
International Symposium of Thermal Regime of Glaciers		3	
Expenditures not required for the current year			4
	296	*295*	*197*
Total department	472,591	469,738	158,999
Atomic Energy Control Board			
Grants to universities in support of atomic energy research	2,725	2,725	2,595
Contribution to Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	7,650	7,650	4,650
	10,375	10,375	7,245
ENERGY SUPPLIES ALLOCATION BOARD			
CONTRIBUTIONS			
Payments to refiners and other persons who import crude oil and petroleum products	695,000	694,955	
Grant total	1,177,966	1,175,068	166,244

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Mineral and Energy Resources Program	Earth Sciences Program	Total Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Eldorado Nuclear Limited	National Energy Board	Energy Supplies Allocation Board	Total
(1) Salaries and wages	6,860	27,555	20,712	55,127	1,156			4,932	609	61,824
	6,173	**26,635**	**20,439**	**53,247**	**1,128**			**4,852**	**511**	**59,738**
	5,027	*23,385*	*17,896*	*46,308*	*855*			*3,893*	*12*	*51,068*
(1) Other personnel costs	609	2,901	2,088	5,598	108			507		6,213
	733	**3,264**	**2,302**	**6,299**	**108**			**507**		**6,914**
	472	*2,063*	*1,419*	*3,954*	*64*			*276*		*4,294*
(2) Transportation and communications	543	2,238	1,762	4,543	100			300	105	5,048
	656	**2,110**	**1,841**	**4,607**	**155**			**300**	**112**	**5,174**
	504	*1,860*	*1,743*	*4,107*	*97*			*301*	*2*	*4,507*
(3) Information	113	1,369	347	1,829	5			45		1,879
	108	**1,293**	**255**	**1,656**	**8**			**74**		**1,738**
	86	*591*	*243*	*920*	*5*			*24*		*949*
(4) Professional and special services	627	5,247	6,044	11,918	60			281	105	12,364
	1,139	**5,511**	**5,918**	**12,568**	**74**			**239**	**144**	**13,025**
	564	*5,277*	*4,075*	*9,916*	*65*			*135*	*1*	*10,117*
(5) Rentals	1,215	1,469	3,001	5,685				101	11	5,797
	1,036	**1,173**	**3,176**	**5,385**	**1**			**163**	**22**	**5,571**
	998	*1,347*	*3,077*	*5,422*				*95*		*5,517*
(6) Purchased repair and upkeep	151	306	690	1,147				9		1,156
	162	**323**	**659**	**1,144**				**12**	**1**	**1,157**
	128	*300*	*472*	*900*				*7*		*907*
(7) Utilities, materials and supplies	889	2,380	4,354	7,623	19			109	11	7,762
	904	**2,435**	**3,295**	**6,634**	**30**			**93**	**40**	**6,797**
	726	*2,159*	*4,223*	*7,108*	*23*			*99*	*2*	*7,232*
(8) Construction and acquisition of land, buildings and equipment		30	8	38						38
		34	**19**	**53**						**53**
		586	*95*	*681*						*681*
(9) Construction and acquisition of machinery and equipment	1,414	1,739	4,022	7,175	60			19	36	7,290
	1,498	**2,043**	**3,998**	**7,539**	**4**			**40**	**52**	**7,635**
	572	*1,445*	*3,846*	*5,863*	*21*			*102*	*63*	*6,049*
(10) Grants, contributions and other transfer payments		472,295	296	472,591	10,375				695,000	1,177,966
		469,443	**295**	**469,738**	**10,375**				**694,955**	**1,175,068**
		158,802	*197*	*158,999*	*7,245*					*166,244*
(12) All other expenditures	16	84	21	121	2	117,713	1,700	7	23	119,566
	4	**29**	**9**	**42**	**2**	**128,496**	**1,566**	8	5	**130,119**
	5	*13*	*22*	*40*	*2*	*113,458*		*6*		*113,506*
(1-12) Total	12,437	517,613	43,345	573,395	11,885	117,713	1,700	6,310	695,900	1,406,903
	12,413	**514,293**	**42,206**	**568,912**	**11,885**	**128,496**	**1,566**	6,288	695,842	**1,412,989**
	9,082	*197,828*	*37,308*	*244,218*	*8,377*	*113,458*		*4,938*	*80*	*371,071*
(13) *Less:* receipts and revenues credited to the vote	2,100		2,860	4,960		30,787				35,747
	2,289		**2,262**	**4,551**		**42,575**				**47,126**
	1,909		*1,770*	*3,679*		*25,540*				*29,219*
Total net expenditures	10,337	517,613	40,485	568,435	11,885	86,926	1,700	6,310	695,900	1,371,156
	10,124	**514,293**	**39,944**	**564,361**	**11,885**	**85,921**	**1,566**	6,288	695,842	**1,365,863**
	7,173	*197,828*	*35,538*	*240,539*	*8,377*	*87,918*		*4,938*	*80*	*341,852*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Energy Supplies Allocation Board	Uranium Canada Limited	Coleman Collieries	Hydro-Quebec Research Institute	Eldorado Nuclear Limited	Stock-piling Uranium Concentrate
OUTLAYS–											
Budgetary and other–											
Operating expenditures	230,232	91,582	1,506	128,496	6,248	835				1,565	
Capital expenditures	7,688	7,592	4		40	52					
Grants, contributions and other transfer payments	1,175,068	469,738	10,375			694,955					
Sums credited to revenue	1,463,702	4,551		6,116	1,445,110			144	1,564	6,217	
Sub-total	*2,876,690*	*573,463*	*11,885*	*134,612*	*1,451,398*	*695,842*		*144*	*1,564*	*7,782*	
Non-budgetary transactions–											
Increase in accounts receivable											
Decrease in accounts payable											
Other loans made to third parties											
Amounts advanced by Canada	122,125			122,010			110				5
Acquisition of inventories											
Other reductions in liabilities and increases in assets	3,118								3,118		
Total outlays	3,001,933	573,463	11,885	256,622	1,451,398	695,842	110	144	4,682	7,782	5
RECEIPTS–											
Budgetary allocations utilized–											
Annual appropriations	1,359,637	558,751	11,777	85,921	5,781	695,842				1,565	
Statutory appropriations	6,225	5,610	108		507						
Receipts credited to appropriations	47,126	4,551		42,575							
Sums credited to revenue	1,463,702	4,551		6,116	1,445,110			144	1,564	6,217	
Sales											
Other											
Depreciation charged as an expenditure											
Sub-total	*2,876,690*	*573,463*	*11,885*	*134,612*	*1,451,398*	*695,842*		*144*	*1,564*	*7,782*	
Non-budgetary transactions–											
Decrease in accounts receivable											
Increase in accounts payable											
Other repayments of loans made to third parties											
Other loans received from third parties											
Repayments of amounts advanced by Canada	37,018			34,740				250	310	1,718	
Equity capital realized											
Decrease in inventories											
Other increases in liabilities or reduction in assets	3,070								3,070		
Total receipts	2,916,778	573,463	11,885	169,352	1,451,398	695,842		394	4,944	9,500	
Net outlays (+) or net receipts (−)	85,155	nil	nil	87,270	nil	nil	110	−250	−262	−1,718	5

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	14,040,750 16	6,065,544 11
B Refunds of previous years' expenditure	173,060 72	200,925 54
C Services and service fees	157,246 62	31,229 06
D Proceeds from sales	92,608 07	80,258 13
E Privileges, licences and permits	1,228,744 33	1,154,482 83
F Miscellaneous	2,899,998 80	83,152 90
Total	$18,592,408 70	$7,615,592 57

	1974-75	1974-75
Details		
Non-Tax Revenue–		
A Return on investments: Interest on loans to:		
Atomic Energy of Canada Limited	6,116,032	
Coleman Collieries Limited	143,801	
Crown Trust	173	
Eldorado Nuclear Limited	6,216,474	
Hydro Quebec Research Institute	1,564,270	14,040,750
B Refunds of previous years' expenditure		173,061
C Services and service fees:		
Assays and analyses	21,436	
Treatment of metal	24,399	
Sundries	111,412	157,247
D Proceeds from sales:		
Charts, maps and plans	50,706	
Sundries	41,902	92,608
E Privileges, licences and permits:		
Oil and gas royalties	675,166	
Oil and gas permit fees	20,250	
Public lands, oil and gas lease bonus	36,945	
Public lands, oil and gas lease rent	40,874	
Offshore oil and gas lease rent	357,422	
Offshore oil and gas permit transfer	15,750	
Canada mining lease and royalties	4,045	
Rent	8,917	
Patent and copyright royalties	99	
Explosive licences and permits	10,562	
Forfeitures of security deposits	5,284	
Examination fees	47,988	
Fines	3,255	
Sundries	2,187	1,228,744
F Miscellaneous:		
Refund of oil import compensation applicable to heavy fuel oil used for generation of electrical power for export	2,791,717	
Sundries	108,282	2,899,999
Total		$18,592,409

	1974-75	1973-74
National Energy Board		
Comparative Summary		
Tax Revenue–		
A Oil export charge	1,445,108,538 39	
Non-Tax Revenue–		
B Refunds of previous years' expenditure	338 20	279 28
C Proceeds from sales	1,201 15	631 67
D Miscellaneous	24 62	21 96
Total	$1,445,110,102 36	$932 91

	1974-75	1974-75
Details		
Tax Revenue–		
A Oil export charge: crude oil exports	$1,428,379,184	
petroleum products	$16,729,354	1,445,108,538
Non-Tax Revenue–		
B Refunds of previous year's expenditure		338
C Proceeds from sales		1,201
D Miscellaneous		25
Total		$1,445,110,102

SECTION 5

1974-75
PUBLIC ACCOUNTS

Environment

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ENVIRONMENT

Objectives

—To provide policy direction, management and services to the Department.

—To promote and undertake programs designed to improve the management and sustained economic utilization of the marine and aquatic renewable resources of the nation, compatible with a concern for the quality of the environment.

—To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest wildlife and inland water resources of the nation.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	ADMINISTRATION PROGRAM					
1	Program expenditures, the grant listed in the Estimates and contributions	$ 12,522,000 00				
	1d To authorize the transfer of $82,999 from Environment Vote 10, Appropriation Act No. 3, 1974, for the purposes of this vote	1 00				
	Transfer from Vote 10	82,999 00				
	Transfer from Treasury Board Vote 5 contingencies	754,888 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	294,660 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,913,000 00	15,567,548 00	15,407,295 74	160,252 26	13,387,567 83
Stat.	Minister of Environment—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		880,000 00	880,000 00		650,000 00
Stat.	Refunds of amounts credited to revenue in previous years		4,962 27	4,962 27		1,215 47
			16,469,510 19	*16,309,257 93*	*160,252 26*	*14,055,783 22*
	FISHERIES AND MARINE PROGRAM					
5	Operating expenditures, Canada's share of the expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commission, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects and to spend revenue received during the year	$ 97,881,000 00				
	5b	7,984,000 00				
	5d To authorize the transfer of $1,958,444 from Environment Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	1,958,444 00				
	Transfer from Treasury Board Vote 5 contingencies	2,270,555 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	2,216,855 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	103,500 00	112,414,355 00	111,565,877 82	848,477 18	97,896,665 95
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	$ 50,130,000 00				
	10b	6,195,000 00				
		56,325,000 00				
	Less transfer to:					
	Vote 1 $ 82,999 00					
	Vote 5 1,958,444 00					
	Vote 15 4,187,057 00	6,228,500 00	50,096,500 00	47,238,190 83	2,858,309 17	25,077,404 05
15	The grants listed in the Estimates and contributions	$ 10,505,000 00				
	15a	2,596,000 00				
	15b	1,665,000 00				
	15d To authorize the transfer of $4,187,057 from Environment Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote, and to provide a further amount of	3,812,943 00				
	Transfer from Vote 10	4,187,057 00	22,766,000 00	20,103,708 01	2,662,291 99	14,009,084 29
Stat.	Contributions to superannuation accounts		6,547,000 00	6,547,000 00		4,734,000 00
			191,823,855 00	*185,454,776 66*	*6,369,078 34*	*141,717,154 29*

Appropriations and Expenditures—*Concluded*

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	ENVIRONMENTAL SERVICES PROGRAM					
20	Operating expenditures including recoverable expenditures, incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the Saint John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydro-metric surveys, and authority to spend revenue received during the year	$128,730,000 00				
	20b	383,375 00				
	20d To authorize the transfer of $856,763 from Environment Vote 25, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 25	856,763 00				
	Transfer from Treasury Board Vote 5 contingencies	3,559,936 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	3,126,155 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	591,000 00				
			137,247,230 00	136,187,633 87	1,059,596 13	122,853,308 65
25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	$ 23,296,000 00				
	Less transfer to:					
	Vote 20	$856,763 00				
	Vote 30	659,999 00				
		1,516,762 00				
			21,779,238 00	20,695,679 96	1,083,558 04	18,974,102 47
30	The grants listed in the Estimates and contributions	$ 13,783,800 00				
	30a	1,000 00				
	30b	495,000 00				
	30d To authorize the transfer of $659,999 from Environment Vote 25, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 25	659,999 00				
			14,939,800 00	14,538,395 07	401,404 93	12,271,433 06
Stat.	Contributions to superannuation accounts		9,872,000 00	9,872,000 00		6,191,000 00
			183,838,268 00	*181,293,708 90*	*2,544,559 10*	*160,289,844 18*
	Total		392,131,633 19	383,057,743 49	9,073,889 70	316,062,781 69

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1974-75	16,309	14	1,621		17,916
	1973-74	14,056	35	1,611		15,632
FISHERIES AND MARINE	1974-75	185,455	5,368	7,199	5,340	192,626
	1973-74	141,717	4,749	5,075	4,929	146,972
ENVIRONMENTAL SERVICES	1974-75	181,294	978	7,663	8,017	195,996
	1973-74	160,290	1,447	7,613	7,394	173,850
Total	1974-75	383,058	6,360	16,483	13,357	406,538
	1973-74	316,063	6,231	14,299	12,323	336,454

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	16,196	16,038	125	165	149	106	16,470	16,309
Less: receipts credited to revenue		14						14
Add: services provided by other departments	1,621	1,621					1,621	1,621
Total cost of program	17,817	17,645	125	165	149	106	18,091	17,916
FISHERIES AND MARINE PROGRAM								
Fisheries management and research	83,285	81,061	42,449	32,240	22,758	20,078	148,492	133,379
Marine research, surveys and operations	29,973	31,539	7,648	14,998	8	26	37,629	46,563
Contributions to superannuation accounts	6,547	6,547					6,547	6,547
	119,805	119,147	50,097	47,238	22,766	20,104	192,668	186,489
Less: receipts and revenues credited to the vote	844	1,034					844	1,034
	118,961	118,113	50,097	47,238	22,766	20,104	191,824	185,455
Less: receipts credited to revenue	2,930	5,368					2,930	5,368
Add: services provided by other departments	7,199	7,199					7,199	7,199
accommodation provided by this department	5,340	5,340					5,340	5,340
Total cost of program	128,570	125,284	50,097	47,238	22,766	20,104	201,433	192,626
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	18,424	18,533	4,984	4,740			23,408	23,273
Atmospheric environment	67,086	70,063	6,981	5,482	480	466	74,547	76,011
Environmental management	75,581	74,532	9,964	10,631	14,460	14,072	100,005	99,235
Contributions to superannuation accounts	9,872	9,872					9,872	9,872
	170,963	173,000	21,929	20,853	14,940	14,538	207,832	208,391
Less: receipts and revenues credited to the vote	23,844	26,940	150	157			23,994	27,097
	147,119	146,060	21,779	20,696	14,940	14,538	183,838	181,294
Less: receipts credited to revenue	154	978			50		204	978
Add: services provided by other departments	7,663	7,663					7,663	7,663
accommodation provided by this department	8,017	8,017					8,017	8,017
Total cost of program	162,645	160,762	21,779	20,696	14,890	14,538	199,314	195,996

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
ADMINISTRATION PROGRAM			
Grant to Canadian Association of Geographers	7	7	6
Canada's fee for membership in the International Geographical Union	1	1	1
Contribution to the Canadian Council of Resource Ministers in an amount equal to one-third of its operating budget	93	50	87
Contribution to Youth Science Foundation	15	15	15
Contribution to the Canadian Council of Resources and Environment Ministers for the Man and Resource Conference to assist in defraying expenses	33	33	83
	149	*106*	*192*
FISHERIES AND MARINE PROGRAM			
Grants to Canadian producers of frozen and canned groundfish, crabmeat and lobster meat	5,000	4,874	
Grants to Canadian universities for fisheries economic research	10	10	10
Grants to fishermen for loss of income suffered due to severe ice conditions in May and June, 1974	96	96	290
Grants to Canadian producers of frozen groundfish, canned and frozen crabmeat and canned and frozen lobster meat based on fish inventories held from July 1, 1974 to October 31, 1974	2,500	2,500	
Grants to universities for the development of marine and aquatic research	290	290	
Scholarships	60	60	56
Compensation to commercial Atlantic salmon fishermen for loss of income resulting from closure of the fishery	1,543	1,529	1,695
Compensation to employees who have lost employment as a result of the ban on whaling	445	443	600
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	5,000	4,968	9,193
Assistance for construction and equipment of commercial ice-making and ice-storing facilities and commercial fish chilling facilities to improve fish quality	2,925	1,795	200
Assistance to Newfoundland and Quebec fishermen for losses of income suffered due to ice conditions in May and June, 1974	665	568	
Assistance to the Huntsman Marine Laboratory, N.B.	149	149	60
Membership Fee–International Hydrographic Organization	8	8	7
Contributions to Canadian producers of groundfish products in order to maintain fishing operations during the months of January, February and March	4,000	2,740	
Contribution of $10,000 annually to the Sea Use Council to provide for the operations of the secretariat of the Council	10	10	
Contribution of an annual sum of $8,000 for a period of three years to the Intergovernmental Oceanographic Commission Trust Fund	8	8	
Contribution to the Province of Nova Scotia for losses to fishermen as a result of a severe storm on June 16 and 17, 1973	12	12	1,732
Payment of a subsidy to processors at the rate of fifty dollars ($50) per ton of dogfish delivered to processors by fishermen	45	44	67
Expenditures not required for current year			99
	22,766	*20,104*	*14,009*
ENVIRONMENTAL SERVICES PROGRAM			
Grants in aid of meteorological research	291	281	244
Grants in aid of water and resources research	1,000	1,000	1,147
Grant to assist in the sponsorship of the 21st Canadian Spectroscopy Symposium	1	1	
Grants to Canadian Committee of the International Association on Water Pollution Research	5	5	5
Grant to Canadian Forestry Association	50	50	50
Grant to Commonwealth Forestry Institute (£3,200)	8	8	8
Grant to Festival of Forestry	20	20	20
Grants to universities for specific forestry research projects	100	100	94
Grants to universities for forestry research	192	192	192
Grant to Jack Minor Migratory Bird Foundation	10	10	10
Grant to Canadian Nature Federation	10	10	10
Grant to Canadian Wildlife Federation	10	10	10
Grant to Creston Valley Wildlife Management	55	55	55
Scholarships	10	10	10
Membership Fee–World Meteorological Organization	179	176	135
Contribution to the Canadian Meteorology Society	10	10	
Contributions to the Provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario:			
Metropolitan Toronto Conservation Authority	413	251	505
Upper Thames River Conservation Authority	57	39	56
Rehabilitation of dyking for Southwestern Ontario	1,636	1,582	195
Contributions to the Province of British Columbia:			
Fraser River Flood Control	4,830	4,830	2,184
Contribution to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the forest resources and to carry out land capability studies in accordance with an agreement between Canada and the Province	230	116	305

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
ENVIRONMENTAL SERVICES PROGRAM—*Concluded*			
Contribution to the provinces in support of large-scale pest control operations	2,600	2,600	4,118
Contribution to the James Bay Development Corporation for environment assessment studies	799	799	395
Contribution to the Pulp and Paper Research Institute to assist the program of logging research	495	487	
Contributions to the Provinces:			
Newfoundland	31	31	21
Quebec	51	51	114
Manitoba	10	3	100
British Columbia	343	331	448
Contributions to the provinces for waterfowl crop depredation	1,339	1,339	927
Grant to the organizing committee, National Symposium on the problems and opportunities generated by wildlife in urban areas	1	1	
Contribution to the Province of Newfoundland pertaining to preliminary environmental studies related to the proposed Lower Churchill River hydro-electric development	30	30	
Contribution of $1,000 to the Electro Chemical Society to cover part of the cost of arranging an International Symposium on the Chemistry and Physics of Aqueous Gas Solutions to be held in Toronto, May 11 to the 16, 1975	1	1	
Contribution to Simon Fraser University to cover part of costs associated with arranging an International Symposium on the Thermal Regime of Glaciers and Ice Sheets Burnaby, B.C. April 8 to the 10, 1975	3	3	
Contribution to the Province of British Columbia in the undertaking of an independent environmental assessment of site alternatives for bulk loading port facilities in the Prince Rupert area under a fifty–fifty cost share arrangement	120	106	
Expenditure not required for current year			913
	14,940	*14,538*	*12,271*
Total	37,855	34,748	26,472

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Fisheries and Marine Program	Environmental Services Program	Total
(1) Salaries and wages	10,019	61,819	93,280	165,118
	9,943	**62,568**	**94,709**	**167,220**
	8,209	*54,718*	*81,350*	*144,277*
(1) Other personnel costs	1,192	9,972	14,306	25,470
	906	**7,240**	**11,190**	**19,336**
	631	*5,462*	*7,093*	*13,186*
(2) Transportation and communications	1,004	6,213	12,242	19,459
	1,445	**7,086**	**13,934**	**22,465**
	1,206	*6,536*	*13,235*	*20,977*
(3) Information	203	710	2,241	3,154
	227	**837**	**1,586**	**2,650**
	529	*555*	*1,348*	*2,432*
(4) Professional and special services	2,602	8,621	27,357	38,580
	2,031	**8,176**	**19,386**	**29,593**
	1,670	*7,375*	*26,907*	*35,952*
(5) Rentals	247	6,749	8,202	15,198
	275	**5,886**	**10,441**	**16,602**
	222	*4,497*	*8,267*	*12,986*
(6) Purchased repair and upkeep	26	9,143	1,667	10,836
	43	**10,938**	**2,032**	**13,013**
	30	*6.801*	*2,318*	*9,149*
(7) Utilities, materials and supplies	882	12,293	8,819	21,994
	1,152	**12,314**	**10,734**	**24,200**
	844	*10,508*	*10,376*	*21,728*
(8) Construction and acquisition of land, buildings and equipment		26,182	10,082	36,264
	10	**30,720**	**9,089**	**39,819**
		14,632	*6,752*	*21,384*
(9) Construction and acquisition of machinery and equipment	125	22,395	11,102	33,622
	166	**15,574**	**9,854**	**25,594**
	521	*10,115*	*10,800*	*21,436*
(10) Grants, contributions and other transfer payments	149	22,766	14,940	37,855
	106	**20,104**	**14,538**	**34,748**
	192	*14,009*	*12,271*	*26,472*
(12) All other expenditures	21	5,805	3,594	9,420
	5	**5,046**	**10,898**	**15,949**
	2	*7,257*	*2,632*	*9,891*
(1-12) Total	16,470	192,668	207,832	416,970
	16,309	**186,489**	**208,391**	**411,189**
	14,056	*142,465*	*183,349*	*339,870*
(13) *Less:* receipts and revenues credited to the vote		844	23,994	24,838
		1,034	**27,097**	**28,131**
		748	*23,059*	*23,807*
Total net expenditures	16,470	191,824	183,838	392,132
	16,309	**185,455**	**181,294**	**383,058**
	14,056	*141,717*	*160,290*	*316,063*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Stores Working Capital Advances	Fisheries Prices Support Account	Fisheries Working Capital Advance Fur Sealskin Account
OUTLAYS–					
Budgetary and other–					
Operating expenditures	312,166	308,185	2,169	1,424	388
Capital expenditures	68,256	68,256			
Grants, contributions and other transfer payments	34,748	34,748			
Sums credited to revenue	6,632	6,360			272
Sub-total	*421,802*	*417,549*	*2,169*	*1,424*	*660*
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada	20,384				
Equity capital invested by Canada					
Acquisition of inventories	865		365	480	20
Other reductions in liabilities and increases in assets					
Total outlays	443,051	417,549	2,534	1,904	680
RECEIPTS–					
Budgetary allocations utilized–					
Annual appropriations	365,737	365,737			
Statutory appropriations	17,321	17,321			
Receipts credited to appropriations	28,131	28,131			
Sums credited to revenue	6,360	6,360			
Sales	3,817		2,169	1,042	606
Other	54				54
Depreciation charged as an expenditure					
Sub-total	*421,420*	*417,549*	*2,169*	*1,042*	*660*
Non-budgetary transactions–					
Decrease in accounts receivable	911			911	
Increase in accounts payable	402			402	
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada	16,492				
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets					
Total receipts	439,225	417,549	2,169	2,355	660
Net outlays (+) or net receipts (−)	3,826		365	−451	20

Canadian Saltfish Corporation	Freshwater Fish Marketing Corporation	Provinces Lac Seul and Lake of the Woods	Fishing Vessel Insurance Plan	Processors of Ground-Fish	International Pacific Salmon Fisheries Commission USA	Ice Affected Fish Plants	Financing of Groundfish Inventory
3,685	10,532	248	1,703		6	420	3,790
3,685	10,532	248	1,703		6	420	3,790
5,929	6,847	415	3,076	84	141		
5,929	6,847	415	3,076	84	141		
−2,244	3,685	−167	−1,373	−84	−135	420	3,790

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	1,882,633 04	1,115,988 71
B Refund of previous years' expenditure	1,037,671 80	1,348,624 87
C Service and service fees	26,141 31	18,269 24
D Proceeds from sales	1,049,382 96	1,797,085 03
E Privileges, licences and permits	2,203,167 12	1,778,287 11
F Miscellaneous	160,563 63	173,233 27
Total	$6,359,559 86	$6,231,488 23

	1974-75
Details	
Non-Tax Revenue–	
A Return on investments: net profit from sale of sealskins transferred from working capital advance account $271,516; interest on loans to groundfish processors $157,593; interest on loans to Freshwater Fish Marketing Corporation $1,026,889; interest on loans to Canadian Saltfish Corporation $298,849; interest on loans to Lake of the Woods and Lac Seul project $41,929; interest recovery on shared cost projects small craft harbours $5,459; inventory financing $80,386; other return on investment $12	1,882,633
B Refunds previous years' expenditure: cancelled cheques $19,525; shared cost small craft harbour $934; refunds of previous years' expenditure $1,017,213	1,037,672
C Service and service fees: laboratory tests and analysis $18,940; other services $7,201	26,141
D Proceeds from sales: timber sales $16,079; sales of fingerlings and fish fry $17,991; sales of bait (Newfoundland) $222,515; surplus assets $13,457; sales of fishing vessels $246,392; publications, maps and charts $398,525; sales of wood specimens $1,399; sales of fish, Babine Lake $18,326; sales of fish, Capilano hatchery $79,626; sales of fish from experimental fishing $5,693; other sales $29,380	1,049,383
E Privileges, licences and permits: timber permits $37,584; rental of residential buildings $135,490; boat licences $145,623; dragger licences $7,690; salmon licences (buy back) $789,400; salmon licences (other) $53,223; other fishing licences $244,088; trawler licences $3,535; oyster leases $14,281; herring licences $651,796; other privileges and licences $120,457	2,203,167
This Department administers all tidal and sea fisheries (except those of Quebec) and freshwater fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.	
F Miscellaneous: fines and forfeitures $137,875; damage to government property $387; contributions to provincial governments $2,500; conscience money $50; refunds of outstanding advances $802; other miscellaneous $18,950.	160,564
Total	$6,359,560

Appendix 1

Fisheries Working Capital Advance

(Fur Sealskin Account)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventory (Note)	$25,353 00	$5,672 50	Working capital advance	$25,353 00	$5,672 50

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Sales	$605,901 00	$1,017,599 80
Cost of sales		
Opening inventory	5,672 50	8,076 00
Costs incurred during year	407,888 48	695,325 23
	413,560 98	703,401 23
Less closing inventory	25,353 00	5,672 50
Net cost of sales	388,207 98	697,728 73
Surplus	217,693 02	319,871 07
Refund of sales tax paid in 1973-74	53,823 03	
Net surplus	$271,516 05	$ 319,871 07

STATEMENT OF DISTRIBUTION OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Net surplus on operation for the year	$271,516	$319,871
Transferred to Non-Tax Revenue	271,516	319,871

Note: The inventory valuation of fur sealskins at March 31, 1975 is based on labour charges for blubbering, packing and transporting the sealskins to the fur processor. Additional costs for dressing and dyeing the skins in inventory at March 31, 1975 have been estimated by the fur processor at $85,000. This compares with an estimated process cost of $112,500 for the 1974 year end inventory.

Appendix 2

Fisheries Prices Support Account

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES		1975	1974
Accounts receivable	$	$ 911,098	Accounts payable		$ 401,808	
Inventories of fish products at cost	1,288,565	809,235	Working capital advance account			
Net program cost for year to be recouped in 1975-76	382,467		Balance–beginning of year	$1,720,333		1,065,295
			Disbursements for year	1,501,561		3,796,330
				3,221,894		4,861,625
			Receipts for year	1,952,670		3,141,292
			Balance–close of year		1,269,224	1,720,333
	$1,671,032	$1,720,333			$1,671,032	$1,720,333

STATEMENT OF DISTRIBUTION OF NET PROGRAM COST FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Net program cost for year to be recovered from future appropriations	$382,467	
Net profit transferred to revenue		($73,907)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	Canned Fish Programs	Freshwater Fish Price Stabilization Program	1975	1974
Revenue	$345,100	$696,472	$1,041,572	$3,422,667
Program costs	656,957	767,082	1,424,039	3,348,760
Net program revenue (cost) for year	(311,857)	(70,610)	(382,467)	73,907

Appendix 3

Stores Working Capital Advance Account

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventory, at cost	$2,979,911	$2,614,559	Working capital advance not to exceed $3,000,000	$2,979,911	$2,614,559

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975
Sales	$2,169,036
Cost of sales	
Opening inventory	2,614,559
Costs incurred during the year	2,534,388
	5,148,947
Closing inventory	2,979,911
	2,169,036
Profit for the year	Nil

INVENTORY RECONCILIATION STATEMENT FOR THE YEAR ENDED MARCH 31, 1975

	1975
Inventory at beginning of year	$2,614,559
Costs incurred during the year	2,534,388
	5,148,947
Sales	2,169,036
Inventory at end of year	$2,979,911

Note: Responsibility for operation of this fund commenced April 1, 1974, after purchase of inventories of meteorological equipment and supplies from the Department of Transport on March 31, 1974.

SECTION 6

1974-75
PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Joint Commission

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EXTERNAL AFFAIRS

Department

Objectives

—To promote in their international dimensions the national objectives of economic growth, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

—To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

—To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World exhibitions approved by the International Bureau of Exhibitions.

Canadian International Development Agency

Objective

—To assist in the economic, technical, educational and social development of developing countries.

International Joint Commission

Objectives

—To implement the powers, responsibilities and functions assigned to the Commission by international agreements.

—To investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States.

—To consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level of flow of waters on the other side.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	CANADIAN INTEREST ABROAD PROGRAM				
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), the staff of such officials and other persons to represent Canada in another country; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	$112,286,666 00			
	1b	848,600 00			
	1d To authorize the transfer of $400,000 from External Affairs Vote 5, and $1,000,000 from External Affairs Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote, and to provide a further amount of	500,000 00			
	Transfer from Vote 5	400,000 00			
	Transfer from Vote 10	1,000,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowances	1,349,285 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,248,000 00	117,632,551 00	117,417,238 19	215,312 81	99,143,161 69
5	Capital expenditures	$9,982,000 00			
	5b	386,500 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	27,300 00			
		10,395,800 00			
	Less transfer to Vote 1	400,000 00	9,995,800 00	9,913,070 69	82,729 31	8,537,255 11
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January 1974 which is	$30,996,635 00			
	10b The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October, 1974 which is	2,197,165 00			
	10d	1 00			
		33,193,801 00			
	Less transfer to Vote 1	1,000,000 00	32,193,801 00	35,108,149 17	−2,914,348 17	27,329,413 39
Stat.	Secretary of State for External Affairs–Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act		39,268 03	39,268 03		48,947 90
Stat.	Contributions to superannuation accounts		3,968,000 00	3,968,000 00		3,283,000 00
Stat.	Refunds of amounts credited to revenue in previous years		1,134 72	1,134 72		29,099 71
Stat.	Supplementary retirement benefits–Benefits re diplomatic service		13,473,96	13,473 96		4,000 00
			163,861,028 63	*166,477,334 68*	*−2,616,306 05*	*138,391,877 72*

Appropriations and Expenditures—*Continued*

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department—*Concluded*					
	WORLD EXHIBITIONS PROGRAM					
20	Program expenditures and contributions	$440,000 00				
	20b	650,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	1,530 00				
			1,091,530 00	1,081,858 00	9,672 00	350,976 82
Stat.	Contributions to superannuation accounts		8,000 00	8,000 00		7,000 00
			1,099,530 00	*1,089,858 00*	*9,672 00*	*357,976 82*
			164,960,558 63	167,567,192 68	−2,606,634 05	138,749,854 54
	Canadian International Development Agency					
25	Operating expenditures	$17,685,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	370,372 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	748,730 00				
			18,804,102 00	18,612,769 23	191,332 77	15,892,231 22
26d	Effective July 1, 1974, to release the Export Development Corporation from its obligation for payment to the Minister of Finance of the total principal and interest accruing thereon under loans made by the Minister of Finance to the Export Development Corporation on account of agreements dated November 23, 1962, June 12, 1963, August 9, 1965 and April 10, 1969 between the Export Development Corporation and Pakistan or agencies thereof for the financing of the purchase of Canadian equipment and services; and to authorize the Corporation to forgive Bangladesh the obligations it has assumed with respect to the said agreements		16,466,208 00	16,251,158 63	215,049 37	
30	The grants listed in the Estimates, the commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years and the payment to the special account established by External Affairs Vote 33d, Appropriation Act No. 2, 1965, for the provision of economic, technical, educational and social development assistance to developing countries listed in the Estimates, contributions and authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1974 which is	$332,000,000 00				
	30b	1 00				
	Unexpended balance carried forward from Vote 25 (1973-74 appropriations)	11,981,352 93				
			343,981,353 93	343,621,510 20	359,843 73	283,094,803 90
Stat.	Contributions to superannuation accounts		1,315,000 00	1,315,000 00		853,000 00
			380,566,663 93	379,800,438 06	766,225 87	299,840,035 12
	International Joint Commission					
40	Salaries and expenses of the Canadian section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commission under the Canada-United States agreement on Great Lakes Water Quality	$1,284,000 00				
	40b	495,000 00				
			1,779,000 00	1,468,271 27	310,728 73	709,800 87
Stat.	Contributions to superannuation accounts		50,000 00	50,000 00		16,000 00
			1,829,000 00	1,518,271 27	310,728 73	725,800 87
	Total		547,356,222 56	548,885,902 01	−1,529,679 45	439,315,690 53

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
CANADIAN INTERESTS ABROAD	1974-75	166,477	(1)1,481	5,149	1,932	172,077
	1973-74	138,392	(1)1,231	4,180	1,824	143,165
WORLD EXHIBITIONS	1974-75	1,090		3		1,093
	1973-74	358		3		361
Total department	1974-75	167,567	1,481	5,152	1,932	173,170
	1973-74	138,750	1,231	4,183	1,824	143,526
Canadian International Development Agency	1974-75	379,801	521	2,071		381,351
	1973-74	299,840	(2)114	1,720		301,446
International Joint Commission	1974-75	1,518	166	43		1,395
	1973-74	726		71		797
Grand Total	1974-75	548,886	2,168	7,266	1,932	555,916
	1973-74	439,316	1,345	5,974	1,824	445,769

(1) Does not include return on investments ($263,000 for 1974-75; $746,000 for 1973-74).
(2) Receipts credited to Revenue do not include return on investments $971,000; services and service fees $204,000.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	28,039	31,086	4,231	4,259	32,045	34,911	64,315	70,256
Assistance to Canadians	5,536	5,504	230	189			5,766	5,693
Information activities and cultural relations	15,533	15,255	314	274	147	196	15,994	15,725
Assistance to other programs	47,885	47,996	5,068	4,757			52,953	52,753
Headquarters administration and operational support	20,735	17,677	153	434	41	40	20,929	18,151
Contributions to superannuation accounts	3,968	3,968					3,968	3,968
	121,696	121,486	9,996	9,913	32,233	35,147	163,925	166,546
Less: receipts and revenues credited to the vote	64	69					64	69
	121,632	121,417	9,996	9,913	32,233	35,147	163,861	166,477
Less: receipts credited to revenue	a) 1,160	b) 1,481					1,160	1,481
Add: services provided by other departments	5,149	5,149					5,149	5,149
accommodation provided by this department	1,932	1,932					1,932	1,932
Total cost of program	127,553	127,017	9,996	9,913	32,233	35,147	169,782	172,077
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	137	123			4	5	141	128
Expo 74 Spokane	300	306					300	306
Expo 75 Okinawa	650	648					650	648
Contributions to superannuation accounts	8	8					8	8
	1,095	1,085			4	5	1,099	1,090
Add: services provided by other departments	3	3					3	3
Total cost of program	1,098	1,088			4	5	1,102	1,093
Canadian International Development Agency								
Aid administration	13,410	13,108					13,410	13,108
Departmental administration	6,641	6,507	68	314			6,709	6,821
Economic assistance	16,466	16,251			199,664	200,257	216,130	216,508
Technical assistance					46,000	51,927	46,000	51,927
Grants and contributions to multilateral international assistance programs					52,307	45,567	52,307	45,567
Contributions to development assistance projects of Canadian organizations					26,000	26,000	26,000	26,000
International emergency relief					600	600	600	600
Grant to international development research centre					19,000	19,000	19,000	19,000
Incentives to Canadian private investment in developing countries					210	123	210	123
Assistance to Canadian scholars for studies related to international development					200	147	200	147
	36,517	35,866	68	314	343,981	343,621	380,566	379,801
Less: receipts credited to revenue		521						521
Add: services provided by other departments	2,071	2,071					2,071	2,071
Total cost of program	38,588	37,416	68	314	343,981	343,621	382,637	381,351
International Joint Commission								
Administration	337	342	10	10			347	352
Payment of Canada's share of joint studies, surveys and investigations under international references	792	518					792	518
Responsibilities under the Canada-United States agreement on Great Lakes water quality	604	533	36	65			640	598
Contributions to superannuation accounts	50	50					50	50
	1,783	1,443	46	75			1,829	1,518
Less: receipts credited to revenue		166						166
Add: services provided by other departments	43	43					43	43
Total cost of program	1,826	1,320	46	75			1,872	1,395

NOTE: Return on investments a) 1,261; b) 263 not included.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
GRANTS			
Relations with foreign governments and intergovernmental institutions			
Association des universités partiellement ou entièrement de langue française	70	70	60
Commonwealth Institute	8	8	8
Conseil international de langue française (CILF)	30	30	25
International Civil Aviation Organization–Payment toward the annual cost of occupancy in I.C.A.O.'s new headquarters building	550		
International Commission on Radiological Protection	5	5	5
International Committee of the Red Cross	30	30	30
United Nations Association in Canada	35	35	27
United Nations Trust Fund for South Africa	10	10	10
	738	*188*	*165*
Information activities and cultural relations			
Association for Canadian studies in the United States ($10,000 U.S.)	10	10	10
Atlantic Association of Young Political Leaders			
Atlantic Council of Canada	20	20	8
Canadian-German Society of Hanover (50,000 Deutsche Marks)	20	19	18
Canadian Institute of International Affairs	50	50	50
Canadian Political Science Association	25		
Gift of an organ to St. Malo Cathedral	268	7	4
International Baccalaureat Office	5	5	
Jeunesses musicales du Canada	35	35	35
La Maison Canadienne, Paris		50	
	433	*196*	*125*
Headquarters administration and operational support			
Payments under the Diplomatic Service (Special) Superannuation Act (R.S. c. D-5)	39	39	49
Gifts to countries attaining independence and to mark special occasions	2	1	3
	41	*40*	*52*
CONTRIBUTIONS			
Relations with foreign governments and intergovernmental institutions			
Agence de coopération culturelle et technique (9,905,000 French Francs)	2,346	2,347	1,586
Canadian Association for Latin America	45	45	45
Canadian Institute of International Affairs for Canadian participation in the Trilateral Commission	50	50	25
Canadian participation in special activities and programmes of the Agence de coopération culturelle et technique and other Francophone Organizations of International and Multilateral interest to Canada	200	186	146
Commonwealth Foundation (£51,625)	126	155	132
Commonwealth Secretariat (£174,000)	425	587	376
Commonwealth Youth Program (£140,000)	342	507	264
Conférence internationale des États partiellement ou entièrement de langue française	25		
Conseil africain et malgache d'enseignement supérieur (CAMES)	6	6	6
Council of Ministers of Education of Canada for O.E.C.D. study on education policies in Canada	300	300	200
Customs Co-operation Council (4,906,594 Belgian Francs)	133	127	118
Defence support assistance to Non-NATO countries	440	439	398
Food and Agriculture Organization ($1,930,000 U.S.)	1,930	2,141	2,142
General Agreement on Tariff and Trade (1,440,487 Swiss Francs)	461	557	401
Inter-American Institute of Agricultural Sciences ($378,000 U.S.)	378	397	354
Inter-Governmental Maritime Consultive Organization ($32,000 U.S.)	32	27	27
International Atomic Energy Agency ($709,000 U.S.)	709	881	737
International Civil Aviation Organization ($335,000 U.S.)	335	424	316
International Civil Aviation Organization–Reimbursement for compensation paid its Canadian employees for Quebec Income Tax for prior taxation years	241	76	223
International Labour Organization ($1,516,500 U.S.)	1,517	1,497	1,516
Laos International Commission	20		
North Atlantic Treaty Organization–Cost of Civil Administration (55,649,865 Belgian Francs)	1,508	1,712	1,255
North Atlantic Treaty Organization–Science Programs (16,557,668 Belgian Francs)	449	484	386
Organization for Economic Co-operation and Development (8,900,000 French Francs)	2,108	952	869
Organization for Economic Co-operation and Development–Centre for Education Research and Innovation (292,800 French Francs)	69	44	47
Organization for Economic Co-operation and Development–International Management Training for Educational Change (IMTEC)	9	7	6
Pan American Health Organization ($1,328,263 U.S.)	1,328	1,304	1,211
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($200,000 U.S.)	200	191	167
Permanent Court of Arbitration (6,521 Dutch Florins)	3	3	2
Reimbursement to International Organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	20	10	
Secrétariat de la Conférence des ministres de l'Éducation nationale des États africains et malgache d'expression française	12	7	6
Secrétariat exécutif permanent de la Conférence des ministres de la Jeunesse et des Sports des États d'expression française d'Afrique, de Madagascar et de l'Île Maurice (2,870,000 C.F.A.)	12	10	
Société d'accueil du Festival international de la Jeunesse francophone	700	993	282
United Nations Committee on the Elimination of all Forms of Racial Discrimination ($3,000 U.S.)	3	2	2
United Nations Educational, Scientific and Cultural Organization ($1,936,000 U.S.)	1,936	2,453	1,756

Grants, Contributions and Other Transfer Payments–*Continued*

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
CONTRIBUTIONS–*Concluded*			
Relations with foreign governments and intergovernmental institutions–Concluded			
United Nations Organization ($6,721,000 U.S.)	6,721	8,838	7,028
United Nations Organization-Canada's share of Expenses of the United Nations Emergency Force in the Middle East ($2,226,000 U.S.)	2,192	2,803	950
United Nations Voluntary Fund for the Environment ($1,500,000 U.S.)	1,500		
World Health Organization ($3,190,000 U.S.)	3,190	3,052	2,935
Other Contributions Approved by Treasury Board		1,109	33
	32,021	*34,723*	*25,947*
Expenditures not required for 1974-75			1,090
Less: Transfer to Vote 1	1,000		
	32,233	35,147	27,379
WORLD EXHIBITIONS PROGRAM			
CONTRIBUTIONS			
Fees for Canada's membership in the International Bureau of Exhibitions	4	5	3
	4	*5*	*3*
Total Department	32,237	35,152	27,382
Canadian International Development Agency			
GRANTS			
Economic and technical assistance			
International Development Assistance–Payment to the Special Account established by External Affairs Vote 33(d), Appropriation Act No. 2, 1965, as amended, for the provision of economic, technical, educational and social development assistance to developing countries (the balance in the International Assistance Account shown in the accounts of Canada as at December 31, 1973 was $121,197,955)	147,529	147,529	144,341
International Food Aid Program including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years	106,981	106,981	66,274
Grants and contributions to multilateral international assistance programs			
Grants to International Organizations for multilateral assistance programs including authority to pay amounts specified in the currencies of the countries indicated notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1974:			
Indus Basin Development Fund	600	513	1,006
International Institute for Tropical Agriculture	750	750	750
International Planned Parenthood Federation	2,000	2,000	1,500
International Atomic Energy Agency (Technical assistance, research and training ($90,000 U.S.))	90	85	89
United Nations Children's Fund	2,500	2,500	1,900
International Potato Centre	320	320	
International Laboratory for research on animal diseases	400	400	
United Nations Development Program	22,200	22,200	20,281
United Nations Fund for Population Activities	2,500	2,500	1,939
United Nations Fund for Southern Africans	175	175	76
United Nations High Commissioner for Refugees	550	550	950
United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,150	1,150	1,150
Commonwealth Fund for technical cooperation	3,449	3,449	1,000
United Nations Training and Research Institute	60	60	60
World Food Program ($3,740,000 U.S.)	3,739	3,612	3,739
World Health Organization	1,395	1,395	1,149
International Institute for Educational Planning	100	100	100
Society for International Development	10	10	5
Commonwealth Legal Advisory Services (£3,196)	8	7	14
Population program of the Development Centre of the Organization for Economic Cooperation and Development	15	15	15
International University Exchange Fund	100	100	75
International Research Institute for Semi-Arid Tropics	1,000	1,000	800
Food and Agriculture Organization, Freedom from Hunger/Action for Development Special Program	150	150	85
International University Cooperation Fund	200	200	200
International Emergency Relief	600	600	600
Grant to International Development Research Centre	19,000	19,000	14,000
Scholarships to Canadians for studies related to international development	200	147	95
	317,771	*317,498*	*262,193*
CONTRIBUTIONS			
Contributions toward the cost of approved development assistance projects and activities undertaken by Canadian non-governmental organizations	26,000	26,000	20,765
Contributions to Canadian firms for feasibility and related studies for the purpose of establishing or expanding operations in developing countries	210	123	137
	26,210	*26,123*	*20,902*
Total	343,981	343,621	283,095
Grand Total	376,218	378,773	310,477

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad Program	World Exhibitions Program	Total Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages	51,593	136	51,729	13,050	454	65,233
	51,980	**157**	**52,137**	**13,203**	**490**	**65,830**
	43,090	*120*	*43,210*	*10,285*	*283*	*53,778*
(1) Other personnel costs	14,349	9	14,358	1,975	50	16,383
	19,167	**12**	**19,179**	**1,896**	**50**	**21,125**
	15,252	*7*	*15,259*	*1,316*	*16*	*16,591*
(2) Transportation and communications	17,999	25	18,024	1,590	165	19,779
	17,234	**50**	**17,284**	**1,906**	**150**	**19,340**
	14,862	*6*	*14,868*	*1,626*	*92*	*16,586*
(3) Information	3,979		3,979	205	69	4,253
	4,654		**4,654**	**147**	**105**	**4,906**
	3,030		*3,030*	*104*	*3*	*3,137*
(4) Professional and special services	10,515	813	11,328	2,683	858	14,869
	6,325	**753**	**7,078**	**1,706**	**489**	**9,273**
	6,901	*161*	*7,062*	*2,610*	*251*	*9,923*
(5) Rentals	13,019	105	13,124	131	97	13,352
	11,540	**98**	**11,638**	**231**	**75**	**11,944**
	10,267	*59*	*10,326*	*111*	*21*	*10,458*
(6) Purchased repair and upkeep	4,360		4,360	18	4	4,382
	3,584		**3,584**	**29**		**3,613**
	3,431		*3,431*	*19*		*3,450*
(7) Utilities, materials and supplies	5,472	8	5,480	355	10	5,845
	6,533	**7**	**6,540**	**488**	**22**	**7,050**
	5,408	*1*	*5,409*	*420*	*19*	*5,848*
(8) Construction and acquisition of land, buildings and equipment	2,341		2,341			2,341
	2,518		**2,518**			**2,518**
	1,666		*1,666*			*1,666*
(9) Construction and acquisition of machinery and equipment	7,354		7,354	68	46	7,468
	7,104		**7,104**	**314**	**75**	**7,493**
	6,609		*6,609*	*218*	*29*	*6,856*
(10) Grants, contributions and other transfer payments	32,233	4	32,237	343,981		376,218
	35,147	**5**	**35,152**	**343,621**		**378,773**
	27,379	*3*	*27,382*	*283,095*		*310,477*
(12) All other expenditures	711		711	16,510	76	17,297
	760	**8**	**768**	**16,260**	**62**	**17,090**
	575	*1*	*576*	*36*	*12*	*624*
(1-12) Total	163,925	1,100	165,025	380,566	1,829	547,420
	166,546	**1,090**	**167,636**	**379,801**	**1,518**	**548,955**
	138,470	*358*	*138,828*	*299,840*	*726*	*439,394*
(13) *Less:* receipts and revenues credited to the vote	64		64			64
	69		**69**			**69**
	78		*78*			*78*
Total net expenditures	163,861	1,100	164,961	380,566	1,829	547,356
	166,477	**1,090**	**167,567**	**379,801**	**1,518**	**548,886**
	138,392	*358*	*138,750*	*299,840*	*726*	*439,316*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold** face type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Persons Posted Abroad	International Development Research Centre	Passport Office Revolving Fund	Canadian International Development Agency	International Joint Commission	Asian Development Bank	Caribbean Development Bank	Inter-American Development Bank	International Organizations
OUTLAYS–											
Budgetary and other–											
Operating expenditures	165,224	122,571			5,344	35,866	1,443				
Capital expenditures	10,344	9,913			42	314	75				
Grants, contributions and other transfer payments	378,773	35,152		19,000(2)		324,621					
Sums credited to revenue	3,606	1,517			227(1)	1,696	166				
Sub-total	*557,947*	*169,153*		*19,000*	*5,613*	*362,497*	*1,684*				
Non-budgetary transactions–											
Increase in accounts receivable											
Decrease in accounts payable	48				48						
Other loans made to third parties	5				5						
Other repayments of loans received from third parties											
Amounts advanced by Canada	298,140	389	1,430			274,095		2,449	959	18,667	151
Equity capital invested by Canada											
Acquisition of inventories	10				10						
Other reductions in liabilities and increases in assets	267	256			11						
Total outlays	856,417	169,798	1,430	19,000	5,687	636,592	1,684	2,449	959	18,667	151
RECEIPTS–											
Budgetary allocations utilized–											
Annual appropriations	543,474	163,520		19,000(2)		359,486	1,468				
Statutory appropriations	5,412	4,047				1,315	50				
Receipts credited to appropriations	69	69									
Sums credited to revenue	3,379	1,517				1,696	166				
Sales	5,571				5,571						
Other											
Depreciation charged as an expenditure	55				55						
Sub-total	*557,960*	*169,153*		*19,000*	*5,626*	*362,497*	*1,684*				
Non-budgetary transactions–											
Decrease in accounts receivable											
Increase in accounts payable											
Other repayments of loans made to third parties											
Other loans received from third parties											
Repayments of amounts advanced by Canada	2,157		1,474			435					248
Equity capital realized											
Decrease in inventories											
Other increases in liabilities or reduction in assets	637	1				636					
Total receipts	560,754	169,154	1,474	19,000	5,626	363,568	1,684				248
Net outlays (+) or net receipts (−)	295,663	644	−44	Nil	61(1)	273,024	Nil	2,449	959	18,667	−97

NOTE: (1) An amount of $186,155 was transferred to non-tax revenue in advance of the year-end close; this was $40,774 less than the actual operating surplus. This underpayment and an underpayment of $1,662 in the year 1973-74 are recorded as accounts payable.

(2) This grant represents an amount paid by the Canadian International Development Agency (CIDA) to the International Research Centre. Therefore the total of grants for CIDA is $343,621 and the total annual appropriations utilized is $378,486.

Revenues

External Affairs Department

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Return on investments	262,765 55	746,372 93
B Refunds of previous years' expenditure	515,369 25	341,499 17
C Services and service fees	60,502 93	56,573 28
D Proceeds from sales	1,298 72	910 21
E Privileges, licences and permits	484,472 19	451,662 16
F Miscellaneous	419,698 83	380,135 63
Total	$1,744,107 47	$1,977,153 38

Details

	1974-75
Non-Tax Revenue–	
A Return on investments: Revolving fund surplus (net passport fees) $186,154 60; United Nations Bonds interest received at the end of the thirteenth year $72,023 48; interest on loans to employees $4,587 47	262,765
B Refunds of previous years' expenditure: Previous years' accounts receivable $50,075 27; recovery of certain operational expenditures relating to the International Commission for Control and Supervision $104,236 17; repayments of distressed Canadians' accounts $26,627 67; sundries $334,430 14	515,369
C Services and service fees: Consular service fees $60,502 93	60,503
D Proceeds from sales: sundries $1,298 72	1,299
E Privileges, licences and permits: Rental of staff accommodations $459,675 77; rental of Crown-held automobiles $20,361 42; office accommodation and services to Provincial Government Agencies $4,435 00	484,472
F Miscellaneous: Services rendered by the Department on behalf of the Passport Office $381,440 00; superannuation contributions by the Diplomatic Service $8,348 65; sundries $29,910 18.	419,699
Total	$1,744,107

Canadian International Development Agency

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Return on investments	971,171 30	790,068 03
B Refunds of previous years' expenditure	520,797 80	77,066 42
C Services and service fees	203,494 39	284,015 32
D Miscellaneous	184 41	37,229 75
Total	$1,695,647 90	$1,188,379 52

Details

	1974-75
Non-Tax Revenue–	
A Return on investments: interest realized from loans to developing countries	971,171
B Refunds of previous years' expenditure	520,798
C Services and Service fees: Service and commitment charges on loans to developing countries	203,494
D Miscellaneous	185
Total	$1,695,648

International Joint Commission

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
Miscellaneous	166,389 89	

Details

	1974-75
Non-Tax Revenue–	
Miscellaneous: U.S. share of expenses of regional office–Windsor	166,390

Appendix 1

External Affairs Working Capital Advance

Loans to Employees Posted Abroad

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Advances–					
Posting loans	1,107,497	1,249,959			
Medical loans	254,371	174,379			
Security and other deposits	297,961	278,711	Working capital advance	1,659,829	1,703,049
	$1,659,829	$1,703,049		$1,659,829	$1,703,049

NOTES: 1. During 1974-75 posting loans yielded interest amounting to $89,467 of which $84,880 is to be credited to Non-Tax Revenue-return on investments.
2. For details on advances–Posts abroad, refer to section "Statement of Assets and Liabilities" of Volume 1 under "Departmental Working Capital Advances".

Appendix 2

PASSPORT OFFICE REVOLVING FUND

(authorized by Vote L22 (b), Appropriation Act No. 1, 1969, 1968-69, c.23)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current:		
Cash	$1,175	$1,375
Deposit with Receiver General	22,034	94,359
Accounts receivable	10,224	2,898
Prepaid expense	3,983	6,526
Inventories–at cost:		
Materials and supplies	147,154	135,847
Passports in process	68,100	69,487
	215,254	205,334
	252,670	310,492
Capital Assets:		
Leasehold improvements, at cost	61,548	61,548
Equipment and furniture–		
at appraised value	48,240	49,872
at cost	444,531	400,326
	492,771	450,198
	554,319	511,746
Less: Accumulated provision for replacement	231,880	176,795
	322,439	334,951
	$575,109	$645,443

LIABILITIES	1975	1974
Current:		
Accounts payable and accrued liabilities	$140,250	$188,313
Unearned fees	108,765	119,346
	249,015	307,659
Equity of Canada		
Advances for the acquisition of equipment	113,899	125,021
Capital assets financed from parliamentary appropriations or from operating surplus	212,195	212,763
	326,094	337,784
	$575,109	$645,443

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. E. CARTER
Financial Management Officer

Approved:

H. B. ROBINSON
Under-Secretary of State for External Affairs

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of July 25, 1975 to the Secretary of State for External Affairs.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—*continued*

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
INCOME		
Fees earned	$5,570,944	$5,469,341
Miscellaneous revenue	271	519
	5,571,215	5,469,860
EXPENSE		
Salaries and employee benefits	3,276,814	2,923,398
Accommodation	502,964	438,220
Passport materials and application forms	452,900	447,064
Passport operations at posts abroad	348,240	300,618
Postal services and postage	193,852	241,957
Telecommunication	155,088	121,750
Professional and special services	129,319	119,680
Printing, stationery and supplies	125,478	125,659
Provision for replacement of capital assets	56,812	49,998
Travel and Removal	29,425	38,095
Repair and replacement of office furniture and equipment	24,470	19,353
Information	19,421	30,874
Freight, express and cartage	17,785	16,543
Miscellaneous	10,331	8,091
	5,342,899	4,881,300
Add: Passports in process at beginning of year	69,487	58,560
	5,412,386	4,939,860
Less: Passports in process at end of year	68,100	69,487
	5,344,286	4,870,373
Net income for the year (Note 3)	$ 226,929	$ 599,487

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policy

   Leasehold improvements are amortized on a straight-line basis over the term of the appropriate lease.

   Equipment and furniture are depreciated on a straight-line basis at annual rates of 10% and 6¼% respectively.

   The expenses and income of the Fund are recorded on an accrual basis.

2. Long-term leases

   The Passport Office occupies space at eight locations under long-term leases which expire between March 31, 1976 and April 30, 1980. The annual rental is approximately $500,000.

3. Surplus

   Surplus for the year amounted to $226,929 of which $186,155 was transferred to non-tax revenue and the balance of $40,774 was recorded as accounts payable.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6
July 25, 1975.

THE HONOURABLE ALLAN J. MACEACHEN, P.C., M.P.,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO.
K1A 0A6

Dear Mr. MacEachen,

I have examined the balance sheet of the Passport Office Revolving Fund as at March 31, 1975 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Passport Office Revolving Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Passport Office, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 3

International Development Research Centre

(Established by the International Development Research Centre Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES AND SURPLUS	1975	1974
Cash	$ 143,068	$ 89,096	Accounts payable and accrued liabilities	$ 808,890	$ 603,839
Short-term investments and accrued interest	4,931,488	4,959,561	Funds provided by others for special projects	88,363	77,795
Canada Savings Bonds and accrued interest	51,551	51,551	Surplus:		
Accounts receivable	140,390	80,146	Balance at beginning of year ... $4,589,545		
Prepaid expense	59,590	26,261	*Add:* Excess of revenue over expenditure ... 39,244		
Staff residences, at cost ... $171,084					
Less: Accumulated depreciation .. 4,409					
	166,675	44,084	Balance at end of year	4,628,789	4,589,545
Recoverable deposits	33,280	20,480			
	$5,526,042	$5,271,179		$5,526,042	$5,271,179

The accompanying notes are an integral part of the financial statements.

Certified correct:

R. J. AUDET
Treasurer

Approved:

LUCIEN F. MICHAUD
for President

I have examined the above balance sheet and the related statements of revenue and expenditure and changes in financial position and have reported thereon under date of June 25, 1975 to the International Development Research Centre and the Secretary of State for External Affairs.

J. J. MACDONELL
Auditor General of Canada

Appendix 3—*continued*

International Development Research Centre

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1975

		1975	1974
Revenue:			
Grant received pursuant to External Affairs Vote 30 (Vote 25 in 1973-74)		$19,000,000	$14,000,000
Interest earned		1,291,161	825,127
Miscellaneous Income		2,314	
		20,293,475	14,825,127
Expenditure:			
Programs:			
Agriculture, Food and Nutrition Sciences		5,424,868	3,242,426
Social Sciences and Human Resources		3,638,347	2,629,058
Population and Health Sciences		3,625,534	2,178,436
Information Sciences		2,225,471	1,152,754
External Liaison and Relations		1,777,245	895,314
Industrial and Engineering Sciences		25,101	39,093
Special Projects	$2,084,402		
Less: Provided for by Canadian International Development Agency	2,009,921		
Others	45,761		
	2,055,682	28,720	25,900
		16,745,286	10,162,981
Administration:			
Salaries, allowances and benefits		1,674,691	1,010,854
Accommodation		584,368	896,462
Staff travel and removal		216,173	99,646
Communications		215,302	159,112
Furniture and equipment		159,664	209,570
Professional and special services		156,154	171,858
Printing and duplicating		143,719	111,547
Governor's meetings, honoraria and travel		141,827	83,351
Office supplies		111,916	63,289
Sundry		105,131	50,781
		3,508,945	2,856,470
		20,254,231	13,019,451
Excess of revenue over expenditure		$39,244	$1,805,676

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Funds Generated By:		
Results of operations		
Excess of revenue over expenditure	$ 39,244	$1,805,676
Add: non cash outlay–depreciation	4,167	242
	43,411	1,805,918
Increases in liabilities		
Accounts payable and accrued liabilities	205,051	116,897
Funds provided by others for special projects	10,568	
Decrease in assets		
Short-term investments	28,073	
	287,103	1,922,815
Funds Applied To:		
Increases in assets		
Short-term investments		1,484,580
Accounts receivable	60,244	14,398
Prepaid expense	33,329	19,363
Purchase of staff residences	126,758	44,326
Recoverable deposits	12,800	17,514
Decrease in liabilities		
Funds provided by others for special projects		293,903
	233,131	1,874,084
Net Increase in Cash Balance	53,972	48,731
Cash Balance at Beginning of Year	89,096	40,365
Cash Balance at March 31, 1975	$143,068	$ 89,096

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1975

1. Accounting policy

   The administration costs of the Centre are recorded on an accrual basis. Certain project costs, relating to payments under contract are expensed at the time of disbursement.

   Fixed assets are expensed in the year of acquisition except for two revenue producing residences which are recorded at cost and are depreciated on a straight line basis at 4% per annum.

2. Commitments

   Subject to funds being provided by Parliament, the Centre is committed to make contributions totalling $18,514,228. In addition, the Centre had submitted formal offers to prospective grantees totalling $920,809 and was awaiting acceptance of these offers. The Centre also had commitments totalling $2,191,697 which are to be met with funds provided by the Canadian International Development Agency under agreements entered into with that Agency in respect of two development research projects.

3. Remuneration of officers

   Salaries totalling $337,039 were paid to eleven executive officers.

Appendix 3–*concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6.
June 25, 1975.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE,
AND
THE HONOURABLE ALLAN J. MacEACHEN, P.C. M.P.,
SECRETARY OF STATE FOR EXTERNAL AFFAIRS,
OTTAWA, ONTARIO.

Dear Mr. MacEachen,

I have examined the balance sheet of the International Development Research Centre as at March 31, 1975, and the statements of revenue and expenditure and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the International Development Research Centre as at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the International Development Research Centre, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada

SECTION 7

1974-75
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

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FINANCE

Department

Objectives

—To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.

—Provision of grants to municipalities in lieu of taxes on federal government property.

—The provision of funds for the interest and amortization costs of the public debt; servicing costs of the public debt and the costs of issuing new loans.

—The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act, and other statutory authorities.

—The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.

—The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act and liabilities under the Farm Improvement Loans Act, Small Businesses Loans Act and Fisheries Improvement Loans Act.

—To determine whether dumping of goods causes material injury to Canadian industry.

—The provision of funds for the purpose of creating employment, through loans to provinces and municipalities to encourage capital spending.

Auditor General

Objectives

—To report to the House of Commons on the audit of the accounts of the Government of Canada, and to the appropriate bodies on the audit of the accounts of certain international and other organizations.

Insurance

Objective

—To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

—To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff structure as directed by the Minister of Finance.

Appropriations and Expenditures

Vote		1974-1975 Appropriations	1974-1975 Expenditures	Unexpended Balances	1973-1974 Expenditures
		$	$	$	$
	Department				
	FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1	Program expenditures including administration of the Guaranteed Loans Acts and the Inspector General of Banks' Office and authority to spend revenue received during the year	$13,004,000 00			
	1d To extend the purposes of Finance Vote 1, Appropriation Act No. 3, 1974; (a) to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $75,087.18 and (b) to provide that effective July 1, 1975 (i) the expressions "one thousand four hundred dollars" and "seven hundred dollars" where they appear in Finance Vote 1, Appropriation Act No. 3, 1972, shall be read as "one thousand eight hundred dollars" and "nine hundred dollars" respectively, and (ii) the expressions "1970" and "one hundred and fifteen million dollars" whenever they appear in section 11 of the Canada Student Loans Act shall be read as "1975" and "one hundred and seventy-five million dollars" respectively	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	293,105 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	554,900 00			
		13,852,006 00			
	Less transfer to Vote 16d	36,000 00			
			13,816,006 00	13,815,950 81	55 19	10,585,130 20
Stat.	Minister of Finance–Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Payment of liabilities previously transferred to revenue		126,301 23	126,301 23		132,259 64
Stat.	Contributions to superannuation accounts		1,058,000 00	1,058,000 00		638,000 00
	Expenditures from appropriations not required for 1974-75					1,890 84
			15,017,307 15	*15,017,251 96*	*55 19*	*11,374,280 60*
	MUNICIPAL GRANTS PROGRAM					
10	Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevelopment charges and grants to provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act		72,115,000 00	71,929,760 12	185,239 88	65,384,595 62
	PUBLIC DEBT PROGRAM					
Stat.	Interest and annual amortization of bond discount, premiums and commissions (R.S. c. F-10)		3,199,223,489 37	3,199,223,489 37		2,586,568,256 18
Stat.	Servicing costs and cost of issuing new loans (R.S. c. F-10)		9,166,281 83	9,166,281 83		5,329,623 33
			3,208,389,771 20	*3,208,389,771 20*		*2,591,897,879 51*
	PREMIUM, DISCOUNT AND EXCHANGE					
	Expenditures from appropriations not required for 1974-75					16,998,870 44
	FISCAL TRANSFER PAYMENTS PROGRAM					
Stat.	Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, (R.S. c. F-6) and other statutory authority		2,435,552,653 08	2,435,552,653 08		1,694,260,585 27
Stat.	Payments to the provinces under the Public Utilities Income Tax Transfer Act (R.S. c. P-37)		27,035,125 00	27,035,125 00		26,363,125 00
			2,462,587,778 08	*2,462,587,778 08*		*1,720,623,710 27*
	CONTRACTING-OUT PAYMENTS PROGRAM					
Stat.	Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (R.S. c. E-8) and the Federal-Provincial Fiscal Revision Act, 1964 (R.S. c. F-6)		176,406,306 13	176,406,306 13		153,413,700 45
	GUARANTEED LOANS PROGRAM					
Stat.	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act (R.S. c. S-17)		43,675,885 51	43,675,885 51		36,198,169 30

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department—*Concluded*				
	ANTI-DUMPING TRIBUNAL PROGRAM				
15	Program expenditures $ 482,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 10,265 00	492,265 00	471,405 90	20,859 10	349,363 43
Stat.	Contributions to superannuation accounts	46,000 00	46,000 00		17,000 00
		538,265 00	*517,405 90*	*20,859 10*	*366,363 43*
	FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971				
Stat.	Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance vote L19a, Appropriation Act No. 4, 1971	85,622 58	85,622 58		6,514,960 77
	SPECIAL PROGRAMS				
16d	Payment of $36,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; to authorize the deletion from the accounts of advances made to the Province of Saskatchewan in the amount of $73,691.12 to provide seed grain loans to farmers pursuant to Finance Vote 281, Appropriation Act No. 1, 1908; to authorize the transfer of $36,000 from Finance Vote 1, Appropriation Act No. 3, 1974 for the purposes of this Vote, and to provide a further amount of $ 73,692 00 Transfer from Vote 1 36,000 00	109,692 00	109,691 12	88	20,000 00
17d	To provide that in the case of any Canada Savings Bonds issued after 1961, notwithstanding the terms and conditions of any Order in Council governing the issue thereof, the said bonds shall be deemed to be and to have been, at all times since their issue transferable between a Trust governed by a Registered Retirement Savings Plan, a Pension Fund or Plan or a Profit Sharing Plan and a beneficiary thereof, and to be registrable in the name of the Trust; and to further provide that any such bonds purported to have been paid at any time by a taxpayer as a payment to or under a Registered Retirement Savings Plan, a Pension Fund or Plan or a Profit Sharing Plan, shall, at that time, be deemed to have been acquired as an investment by the trust governed by the Plan or Fund	1 00		1 00	
	Expenditures from appropriations not required for 1974-75				5,000,000 00
		109,693 00	*109,691 12*	*1 88*	*5,020,000 00*
	WINTER CAPITAL PROJECTS FUND PROGRAM				
Stat.	Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	17,268,301 16	17,268,301 16		1,916,177 57
		5,996,193,929 81	5,995,987,773 76	206,156 05	4,609,708,707 96
	Auditor General				
20	Program expenditures $ 6,202,000 00 20b 255,000 00 20d 255,000 00 Transfer from Treasury Board Vote 5 contingencies 123,300 00 Transfer from Treasury Board Vote 7b cost of living allowance 135,760 00 Transfer from Treasury Board Vote 15 public service bilingualism 157,200 00	7,128,260 00	6,949,292 04	178,967 96	4,629,669 59
Stat.	Salary of the Auditor General	41,973 43	41,973 43		41,858 44
Stat.	Contributions to superannuation accounts	633,000 00	633,000 00		373,000 00
		7,803,233 43	7,624,265 47	178,967 96	5,044,528 03
	Insurance				
25	Program expenditures and authority to spend revenue received during the year $ 797,000 00 25a 133,584 00 Transfer from Treasury Board Vote 7b cost of living allowance 81,475 00 Transfer from Treasury Board Vote 15 public service bilingualism 31,800 00	1,043,859 00	930,295 71	113,563 29	639,615 75
Stat.	Civil Service insurance actuarial liability adjustment	389,691 46	389,691 46		519,569 37
Stat.	Contributions to superannuation accounts	294,000 00	294,000 00		173,000 00
		1,727,550 46	1,613,987 17	113,563 29	1,332,185 12
	Tariff Board				
30	Program expenditures $ 632,000 00 Transfer from Treasury Board Vote 7b cost of living allowance 14,765 00	646,765 00	646,449 93	315 07	508,000 29
Stat.	Salaries of the members of the Tariff Board (R.S. c. T-1)	245,844 03	245,844 03		215,230 06
Stat.	Contributions to superannuation accounts	77,000 00	77,000 00		49,000 00
		969,609 03	969,293 96	315 07	772,230 35
	Total	6,006,694,322 73	6,006,195,320 36	499,002 37	4,616,857,651 46

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES	1974-75	15,017	52,704	1,511		-36,176
	1973-74	11,374	59,774	4,536		-43,864
MUNICIPAL GRANTS	1974-75	71,930	3,865			68,065
	1973-74	65,385	3,778			61,607
PUBLIC DEBT	1974-75	3,208,390	1,006,823			2,201,567
	1973-74	2,591,898	794,365			1,797,533
PREMIUM, DISCOUNT AND EXCHANGE	1974-75					
	1973-74	16,999				16,999
FISCAL TRANSFER PAYMENTS	1974-75	2,462,588				2,462,588
	1973-74	1,720,624				1,720,624
CONTRACTING-OUT PAYMENTS	1974-75	176,406				176,406
	1973-74	153,414				153,414
GUARANTEED LOANS	1974-75	43,676	13			43,663
	1973-74	36,198	61			36,137
ANTI-DUMPING TRIBUNAL	1974-75	517		52		569
	1973-74	366		48		414
FEDERAL-PROVINCIAL EMPLOYMENT LOANS 1971	1974-75	86				86
	1973-74	6,515				6,515
SPECIAL	1974-75	110				110
	1973-74	5,020				5,020
WINTER CAPITAL PROJECT FUND 1972	1974-75	17,268				17,268
	1973-74	1,916				1,916
Total department	1974-75	5,995,988	1,063,405	1,563		4,934,146
	1973-74	4,609,709	857,978	4,584		3,756,315
Auditor General	1974-75	7,624	121	367		7,870
	1973-74	5,045	123	307		5,229
Insurance	1974-75	1,614	568(a)	542		1,588
	1973-74	1,332	487(b)	445		1,290
Tariff Board	1974-75	969	1	126		1,094
	1973-74	772		66		838
Grand total	1974-75	6,006,195	1,064,095	2,598		4,944,698
	1973-74	4,616,858	858,588	5,402		3,763,672

(a) Does not include tax on insurance premiums of $325.
(b) Does not include tax on insurance premiums of $391.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration	4,898	5,445	35	147			4,933	5,592
Operations	10,417	9,610		41			10,417	9,651
Contributions to superannuation accounts	1,058	1,058					1,058	1,058
	16,373	16,113	35	188			16,408	16,301
Less: receipts and revenues credited to the vote	1,391	1,284					1,391	1,284
	14,982	14,829	35	188			15,017	15,017
Less: receipts credited to revenue	131	52,704					131	52,704
Add: services provided by other departments	1,511	1,511					1,511	1,511
Total cost of program	16,362	−36,364	35	188			16,397	−36,176
MUNICIPAL GRANTS PROGRAM								
Grants to municipalities in accordance with the Municipal Grants Act					69,395	68,703	69,395	68,703
Grants to provinces in respect of federal property					2,720	3,227	2,720	3,227
Less: receipts credited to revenue					72,115	71,930	72,115	71,930
						3,865		3,865
Total cost of program					72,115	68,065	72,115	68,065
PUBLIC DEBT PROGRAM								
Interest and annual amortization of bond discount, premiums and commissions–								
Interest on unmatured debt (including treasury bills)	2,340,132	2,340,132					2,340,132	2,340,132
Interest on other liabilities	823,991	823,991					823,991	823,991
Annual amortization of bond discount, premiums and commissions	35,101	35,101					35,101	35,101
Servicing costs and cost of issuing new loans	9,166	9,166					9,166	9,166
	3,208,390	3,208,390					3,208,390	3,208,390
Less: receipts credited to revenue	1,006,823	1,006,823					1,006,823	1,006,823
Total cost of program	2,201,567	2,201,567					2,201,567	2,201,567
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952, and other Statutory Authority)					33,808	33,808	33,808	33,808
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act					2,290,634	2,290,634	2,290,634	2,290,634
Payments to the provinces under the Public Utilities Income Tax Transfer Act					27,035	27,035	27,035	27,035
Payments to provinces as provided under the Oil Export Tax Act					111,111	111,111	111,111	111,111
Total cost of program					2,462,588	2,462,588	2,462,588	2,462,588
CONTRACTING–OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964					176,406	176,406	176,406	176,406
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act					43,676	43,676	43,676	43,676
Less: receipts credited to revenue					13	13	13	13
Total cost of program					43,663	43,663	43,663	43,663
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal	492	465	6				492	471
Contributions to superannuation accounts	46	46					46	46
	538	511	6				538	517
Add: services provided by other departments	52	52					52	52
Total cost of program	590	563	6				590	569

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department–*Concluded*								
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971					86	86	86	86
SPECIAL PROGRAM								
Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966.					36	36	36	36
Deletion from the accounts of advances made to the Province of Saskatchewan to provide seed grain loans to farmers pursuant to Finance Vote 281, Appropriation Act No. 1, 1908	74	74					74	74
Total cost of program	74	74			36	36	110	110
WINTER CAPITAL PROJECTS FUND PROGRAM 1972								
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973					17,268	17,268	17,268	17,268
Auditor General								
Governments audits	7,108	6,546					7,108	6,546
Other audits	134	134					134	134
Administration	561	944					561	944
	7,803	7,624					7,803	7,624
Less: receipts credited to revenue	135	121					135	121
Add: services provided by other departments	367	367					367	367
Total cost of program	8,035	7,870					8,035	7,870
Insurance								
Administration	569	562	70	65			639	627
Supervision of companies	2,419	2,339					2,419	2,339
Actuarial and other services	266	260					266	260
Contributions to superannuation accounts	294	294					294	294
Stat. Civil service insurance actuarial liability adjustment	390	390					390	390
	3,938	3,845	70	65			4,008	3,910
Less: revenues credited to the vote	2,270	2,278	10	18			2,280	2,296
	1,668	1,567	60	47			1,728	1,614
Less: receipts credited to revenue	530	568					530	568
Add: services provided by other departments	486	542					486	542
Total cost of program	1,624	1,541	60	47			1,684	1,588
Tariff Board								
Appeals	141	144					141	144
References	504	522					504	522
Administration	248	226					248	226
Contributions to superannuation accounts	77	77					77	77
	970	969					970	969
Less: receipts credited to revenue		1						1
Add: services provided by other department	126	126					120	126
Total cost of program	1,096	1,094					1,096	1,094

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act	69,395	68,703	63,286
Grants to provinces in respect of federal property	2,720	3,227	2,099
	72,115	*71,930*	*65,385*
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	33,808	33,808	33,779
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act	2,290,634	2,290,634	1,517,173
Payments to the provinces under the Public Utilities Income Tax Transfer Act	27,035	27,035	26,363
Payments to the provinces as provided under the Oil Export Tax Act	111,111	111,111	143,309
	2,462,588	*2,462,588*	*1,720,624*
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the Established Program (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964	176,406	176,406	153,414
	176,406	*176,406*	*153,414*
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act	43,676	43,676	36,198
	43,676	*43,676*	*36,198*
FEDERAL-PROVINCIAL EMPLOYMENT LOANS PROGRAM 1971			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L19a, Appropriation Act No. 4, 1971	86	86	6,515
	86	*86*	*6,515*
SPECIAL PROGRAM			
Payment to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966	36	36	20
Expenditures not required for the current year			5,000
	36	*36*	*5,020*
WINTER CAPITAL PROJECTS FUND PROGRAM 1972			
Forgiveness of indebtedness in accordance with terms and conditions as set out in Finance Vote L12a, Appropriation Act No. 1, 1973	17,268	17,268	1,916
	17,268	*17,268*	*1,916*
Total	2,772,175	2,771,990	1,989,072

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Premium Discount and Exchange	Fiscal Transfer Payments Program
(1) Salaries and wages	10,416 **9,784** *7,852*				
(1) Other personnel costs	1,060 **1,072** *717*				
(2) Transportation and communications	1,068 **1,210** *852*				
(3) Information	254 **267** *131*				
(4) Professional and special services	2,677 **2,674** *1,833*				
(5) Rentals	276 **316** *310*				
(6) Purchased repair and upkeep	32 **34** *47*				
(7) Utilities, materials and supplies	430 **507** *561*				
(9) Construction and acquisition of machinery and equipment	35 **188** *177*				
(10) Grants, contributions and other transfer payments		72,115 **71,930** *65,385*			2,462,588 **2,462,588** *1,720,624*
(11) Public debt charges			3,208,390 **3,208,390** *2,591,898*		
(12) All other expenditures	160 **249** *180*			*16,999*	
(1-12) Total	16,408 **16,301** *12,660*	72,115 **71,930** *65,385*	3,208,390 **3,208,390** *2,591,898*	*16,999*	2,462,588 **2,462,588** *1,720,624*
(13) *Less:* receipts and revenues credited to the vote	1,391 **1,284** *1,286*				
Total net expenditures	15,017 **15,017** *11,374*	72,115 **71,930** *65,385*	3,208,390 **3,208,390** *2,591,898*	*16,999*	2,462,588 **2,462,588** *1,720,624*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Contracting-Out Payments Program	Guaranteed Loans Program	Anti-Dumping Tribunal Program	Employment Loans Program 1971	Special Program	Winter Capital Projects Fund Program	Total Department	Auditor General	Insurance	Tariff Board	Total
		429				10,845	6,195	2,775	779	20,594
		383				**10,167**	**5,841**	**2,688**	**729**	**19,425**
		294				*8,146*	*4,199*	*2,258*	*585*	*15,188*
		46				1,106	633	294	77	2,110
		46				**1,118**	**633**	**294**	**77**	**2,122**
		17				*734*	*373*	*173*	*49*	*1,329*
		23				1,091	395	143	26	1,655
		20				**1,230**	**455**	**141**	**24**	**1,850**
		15				*867*	*206*	*140*	*15*	*1,228*
		5				259	40	103	29	431
		6				**273**	**11**	**103**	**2**	**389**
						131	*60*	*69*		*260*
		31				2,708	431	178	35	3,352
		37				**2,711**	**469**	**175**	**109**	**3,464**
		30				*1,863*	*95*	*166*	*46*	*2,170*
		2				278	12		9	299
		7				**323**	**26**		**11**	**360**
		4				*314*	*8*		*4*	*326*
						32	5	6	2	45
						34	**5**	**5**	**1**	**45**
						47	*8*	*5*	*1*	*11*
		2				432	44	49	12	537
		12				**519**	**66**	**49**	**15**	**649**
		4				*565*	*28*	*40*	*13*	*646*
						35	20	70		125
		6				**194**	**98**	**65**		**357**
		1				*178*	*49*	*23*	*58*	*308*
176,406	43,676		86	36	17,268	2,772,175				2,772,175
176,406	**43,676**		**86**	**36**	**17,268**	**2,771,990**				**2,771,990**
153,414	*36,198*		*6,515*	*5,020*	*1,916*	*1,989,072*				*1,989,072*
						3,208,390				3,208,390
						3,208,390				**3,208,390**
						2,591,898				*2,591,898*
				74		234	28	390	1	653
				74		**323**	**20**	**390**	**1**	**734**
		1				*17,180*	*19*	*520*	*1*	*17,720*
176,406	43,676	538	86	110	17,268	5,997,585	7,803	4,008	970	6,010,366
176,406	**43,676**	**517**	**86**	**110**	**17,268**	**5,997,272**	**7,624**	**3,910**	**969**	**6,009,775**
153,414	*36,198*	*366*	*6,515*	*5,020*	*1,916*	*4,610,995*	*5,045*	*3,394*	*772*	*4,620,206*
						1,391		2,280		3,671
						1,284		**2,296**		**3,580**
						1,286		*2,062*		*3,348*
176,406	43,676	538	86	110	17,268	5,996,194	7,803	1,728	970	6,006,695
176,406	**43,676**	**517**	**86**	**110**	**17,268**	**5,995,988**	**7,624**	**1,614**	**969**	**6,006,195**
153,414	*36,198*	*366*	*6,515*	*5,020*	*1,916*	*4,609,709*	*5,045*	*1,332*	*772*	*4,616,858*

Departmental Summary

(in thousands of dollars)

	Total	Department	Auditor General	Insurance	Tariff Board	International Monetary Fund-Exchange Fund Account
OUTLAYS–						
Budgetary and other–						
Operating expenditures	3,237,526	3,225,088	7,624	3,845	969	
Capital expenditures	259	194		65		
Grants, contributions and other transfer payments	2,771,990	2,771,990				
Sums credited to revenue	1,064,420	691,217	121	893	1	269,456
Sub-total	*7,074,195*	*6,688,489*	*7,745*	*4,803*	*970*	*269,456*
Non-budgetary transactions–						
Increase in accounts receivable						
Decrease in accounts payable						
Other loans made to third parties						
Other repayments of loans received from third parties	200,000					
Amounts advanced by Canada	3,962,391					3,846,000
Equity capital invested by Canada	125,819					
Acquisition of inventories	345,439					
Other reductions in liabilities and increases in assets	581,627	210,477				
Total outlays	12,289,471	6,898,966	7,745	4,803	970	4,115,456
RECEIPTS–						
Budgetary allocations utilized–						
Annual appropriations	94,852	86,327	6,949	930	646	
Statutory appropriations	5,911,343	5,909,661	675	684	323	
Receipts credited to appropriations	3,580	1,284		2,296		
Sums credited to revenue	1,064,420	691,217	121	893	1	269,456
Sales						
Other						
Depreciation charged as an expenditure						
Sub-total	*7,074,195*	*6,688,489*	*7,745*	*4,803*	*970*	*269,456*
Non-budgetary transactions–						
Decrease in accounts receivable						
Increase in accounts payable						
Other repayments of loans made to third parties						
Other loans received from third parties	126,000					
Repayments of amounts advanced by Canada	4,648,590					4,519,000
Equity capital realized						
Decrease in inventories	267,896					
Other increases in liabilities or reduction in assets	4,668,439	4,587,089				
Total receipts	16,785,120	11,275,578	7,745	4,803	970	4,788,456
Net outlays (+) or net receipts (–)	−4,495,649	−4,376,612	nil	nil	nil	−673,000

Subscription to Capital of the International Monetary Fund	Non-Interest-Bearing Notes Payable to the International Monetary Fund	Auditor General United Nation's Audit	Blank Bonds Reserve	Fire Losses Replacement Account	Bullion and Coinage Accounts	City of Montreal Re: EXPO 67	Municipalities Municipal Improvement Assistance Act	Ottawa Civil Service Recreation Association	Saint John Harbour Bridge Authority
281					47,552	378	1	38	
281					*47,552*	*378*	*1*	*38*	
	200,000								
				32					519
			1,173		344,266				
281	200,000		1,173	32	391,818	378	1	38	519
281					47,552	378	1	38	
281					*47,552*	*378*	*1*	*38*	
	126,000	11							
44,187						2,556	24	21	
			1,179		266,717				
									16
44,468	126,000	11	1,179		314,269	2,934	25	59	16
−44,187	74,000	−11	−6	32	77,549	−2,556	−24	−21	503

Departmental Summary—*Concluded*

(in thousands of dollars)

	Town of Oromocto Development Corporation	Town of Oromocto Capital Assistance Loans	National Governments	International Development Association	Ming Sung Industrial Company Limited
OUTLAYS–					
Budgetary and other–					
Operating expenditures					
Capital expenditures					
Grants, contributions and other transfer payments					
Sums credited to revenue	47	44	20,714		
Sub-total	*47*	*44*	*20,714*		
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada					
Equity capital invested by Canada				75,819	
Acquisition of inventories					
Other reductions in liabilities and increases in assets					
Total outlays	47	44	20,714	75,819	
RECEIPTS–					
Budgetary allocations utilized–					
Annual appropriations					
Statutory appropriations					
Receipts credited to appropriations					
Sums credited to revenue	47	44	20,714		
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*47*	*44*	*20,714*		
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada	37	147	38,590		
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets					
Total receipts	84	191	59,304		
Net outlays (+) or net receipts (–)	–37	–147	–38,590	75,819	

Unamortized Premiums on Loans	Provincial Governments	Federal-Provincial Employment Loans Program	Special Development Loans Program	Winter Capital Projects Fund	Municipal Development and Loan Board	Canada Development Corporation	Unamortized Loan Flotation Costs
	629	9,415	9,924	230	13,479		
	629	*9,415*	*9,924*	*230*	*13,479*		
	21,123	75		94,642			
						50,000	
701	247,963	2					122,484
701	269,715	9,492	9,924	94,872	13,479	50,000	122,484
	629	9,415	9,924	230	13,479		
	629	*9,415*	*9,924*	*230*	*13,479*		
	5,534	6,701	1,976	18,501	11,305		
1,313		70		24			79,927
1,313	6,163	16,186	11,900	18,755	24,784		79,927
−612	263,552	−6,694	−1,976	76,117	−11,305	50,000	42,557

Revenues

	1974-75	1973-74
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	1,006,823,040 35	794,365,195 73
B Refunds of previous years' expenditure	861,025 47	740,977 26
C Services and service fees	130,107 46	101,490 83
D Bullion and coinage	47,551,916 22	58,113,747 32
E Premium, discount and exchange	3,229,530 43	
F Miscellaneous	4,809,414 65	4,656,158 03
Total	$1,063,405,034 88	$857,977,569 17

		1974-75	
Details			
A Return on investments:			
National Governments–			
Loans under Export Credit Insurance 1944–			
Belgium	173,025		
France	1,004,160		
Netherlands	447,525		
Loans to United Kingdom under the United Kingdom Financial Agreement Act 1946	15,617,494		
Interest on deferred payments	3,416,657		
France-interim credit-consolidated interest	9,840		
		20,713,701	
Provinces–			
Loans–			
Manitoba treasury bills	66,265		
Saskatchewan treasury bills	25,746		
Alberta treasury bills	36,281		
Province of Quebec–			
Debt account	58,944		
Expo loans	442,200		
		629,436	
Miscellaneous–			
Bank of Canada–government's share of profits for the calendar year 1974	481,307,403		
Canada Deposit Insurance Corporation	712,500		
Capital assistance loans-Oromocto	43,876		
Exchange Fund-profits for calendar year 1974	269,455,510		
Interest-bearing deposits with chartered banks	125,351,382		
International monetary fund income	280,606		
Investments held for retirement of unmatured debt	946,478		
Montreal Expo notes	377,600		
Municipal Development and Loan Act	13,479,057		
Municipal Improvements Assistance Act	1,238		
Special development loan	9,923,970		
Employment loans program–1971	9,414,826		
Winter capital projects fund	230,426		
Ottawa Civil Service Recreational Association	37,851		
Miscellaneous finance account	8,842,550		
Securities investment account	927,779		
Town of Oromocto Development Corporation	46,533		
Advance to unemployment insurance fund	29,697,972		
Interest on revolving funds–			
Canadian Government airports revolving funds	31,015,876		
Canadian Government Exhibition Board	149,726		
Canadian Government Printing Bureau	1,081,559		
Canadian Government Supply Services	1,919,369		
Canadian Government Telecommunications Agency	45,607		
National Film Board	36,433		
Passeport Office	9,565		
Public Service Commission–Staff Development and Training	100,008		
Racetrack supervision	1,773		
Veterafit workshops	42,430		
		985,479,903	
			1,006,823,040
B Refunds of previous year's expenditure:			
Municipal grants adjustments		149,724	
Refunds of previous year's expenditure from provinces–Other		667,425	
Transfer of amounts representing outstanding cheques which have not been presented for payment		3,643	
Sundries		27,025	
Guaranteed loans		13,208	
			861,025
C Services and service fees:			
Payments by banks for cost of bank inspection for the calendar year 1974			130,108

Revenues–*Continued*

		1974-75
Details–*Concluded*		
D Bullion and coinage:		
Silver–		
Loss on silver	(35,634)	
Silver coinage–		
Gain	241,874	
Nickel coinage–		
Gain	46,222,974	
Bronze coinage–		
Gain	1,122,702	47,551,916
E Premium, discount and exchange		3,229,531
F Miscellaneous:		
Fines and forfeitures	12,871	
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks	25,609	
Transfer from the following accounts which were unclaimed or outstanding for ten or more–		
Outstanding Imprest Account Cheques 3,785		
Unclaimed Cheques 478,499	482,284	
Dormant Liabilities transferred from Government annuities account (Department of Labour)	46,483	
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario	200,000	
Recovery of grants in lieu of taxes	3,864,669	
National debt outstanding fifteen years after call of maturity date	99,550	
Payment by Royal Canadian Mint representing rental of equipment	77,748	
Sundries	201	4,809,415
Total		$1,063,405,035

Auditor General

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Refunds of previous year's expenditure	$ 754 47	$ 943 09
B Service and service fees	120,651 57	121,999 99
C Miscellaneous	1 50	
Total	$121,407 54	$122,943 08

Details

	1974-75
Non-Tax Revenue–	
A Refunds of previous year's expenditure	$ 754
B Services and service fees: auditing services rendered to international organizations	120,652
C Miscellaneous	2
Total	$121,408

Insurance

Comparative Summary

	1974-75	1973-74
Tax Revenue–		
A Tax on insurance premiums	325,131 08	390,518 43
Non-Tax Revenue–		
B Refund of previous years' expenditure	346 83	217 61
C Services and service fees	566,185 33	485,098 71
D Miscellaneous	1,316 02	1,982 39
Total	$892,979 26	$877,817 14

Details

		1974-75
Tax Revenue–		
A Tax on insurance premiums:		
On insurance placed with unauthorized insurers	$ 254,543	
On insurance placed with authorized insurers through brokers or agents outside Canada	$ 70,588	325,131

Under Part 1 of the Excise Tax Act c. E-13 R.S., 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

Revenues—*Concluded*

	1974-75	
Details—*Concluded*		
Non-Tax Revenue—		
B Refund of previous years' expenditure		347
C Services and service fees:		
Assessments on:		
Insurance companies	2,070,868	
Investment companies	208,599	
Trust companies	184,428	
Loan companies	101,229	
Small loans companies	63,448	
Co-operative credit societies	30,973	
Total (revenue from assessments)	2,659,545	
Under the provisions of the Department of Insurance act, c. i-17 r.s., 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, c. 33 s.c. 1970-71 the expenditure incurred each fiscal year in connection with the administration of the act is assessed against investment companies in the proportion which the mean assets (as defined in the act) of each bears to the total mean assets of all such companies.		
Services provided to Canada deposit insurance corporation	87,811	
Services provided to Canada pension plan	85,856	
Fees collected under pension benefits standards act	17,506	
Penalties collected during the year	11,580	
	2,862,298	
Credited to vote	2,296,113	
Credited to revenue		566,185
Penalties amounting to $14,140 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the acts.		
D Miscellaneous		1,316
Total		$892,979

Tariff Board	1974-75	1973-74
Revenues		
Comparative Summary		
Non-Tax Revenue—		
Miscellaneous	$825 15	

Appendix 1

Exchange Fund Account

(*Established pursuant to the Currency and Exchange Act*)

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1974

(with comparative figures as at December 31, 1973)

	1974		1973
ASSETS	Canadian dollars		Canadian dollars
Cash on deposit	$ 613,384		$ 5,650
	United States Dollars	United States Dollars	
Assets in United State dollars			
Cash on deposit	$ 1,537,821	$ 24,948,254	
United States Treasury bills and bonds at cost, with accrued interest	726,043,302	484,216,417	
United States special Treasury notes at cost, with accrued interest	2,389,559,107	2,574,778,942	
International Bank for Reconstruction and Development bonds at cost, with accrued interest	59,302,825	50,990,124	
Assets denominated in special drawing rights and expressed in United States dollars (Note)			
International Monetary Fund–			
Special drawing rights allocated to Canada	439,076,350	432,620,623	
Special drawing rights acquired, with accrued interest	139,015,184	132,386,364	
International Monetary Fund notes, with accrued interest	173,868,022		
Gold (Note)	940,686,913	926,856,238	
	$4,869,089,524	$4,626,796,962	
Value of United States dollars converted to Canadian dollars at the closing rate for the United States dollar in Canada. 1974 – .9906; 1973 – .9960	4,823,320,082		4,608,289,774
Uncompleted contracts valuation adjustment	2,064,110		(4,428,000)
	$4,825,997,576		$4,603,867,424
LIABILITIES			
Due to Consolidated Revenue Fund, in accordance with Section 16 of the Currency and Exchange Act			
Earnings on investments	$ 267,374,030		$ 216,949,674
Net profit from trading operations in foreign exchange, gold and securities	1,976,395		2,061,749
Net profit from the net valuation adjustments on unmatched purchases of foreign exchange	105,084		1,151,818
	269,455,509		220,163,241
Advances from the Consolidated Revenue Fund	4,253,000,000		4,077,000,000
Special drawing rights allocated to Canada by the International Monetary Fund	434,949,033		430,890,140
	4,957,404,542		4,728,053,381
Deficit			
Balance, January 1	124,185,957		235,059,691
Valuation adjustment on previous year's holdings on hand at the end of the year	26,833,552		(4,969,176)
Valuation profit realized in writing up special drawing right denominated assets (including gold) to U.S.$42.2222 per fine ounce of gold			(105,904,558)
Net valuation adjustment on special drawing right denominated assets (including gold) – (Note)	(19,612,543)		
Balance, December 31	131,406,966		124,185,957
	$4,825,997,576		$4,603,867,424

The accompanying note is an integral part of the Financial Statement.

Certified correct:

The Bank of Canada

G. K. BOUEY
Governor

EDITH M. WHYTE
Chief of the International Department

I have examined the above Statement and have reported thereon under date of April 30, 1975 to the Minister of Finance.

J. J. MACDONELL
Auditor General of Canada

Appendix 1—*Concluded*

Exchange Fund Account—*Concluded*

NOTE TO FINANCIAL STATEMENT

On July 1, 1974, the International Monetary Fund adopted a new method of valuing SDRs. This method is based on a trade weighted average of the market values of sixteen major currencies and is commonly referred to as the "basket" rate. In order to take this change into account the Minister of Finance on July 31, 1974, authorized the revaluation of the Account's SDR denominated assets (including gold). As at December 31, 1974, the SDR rate established by the International Monetary Fund was U.S.$1 = SDR 0.816760 (1 troy ounce of gold = 35 SDRs). The resulting cumulative valuation adjustment of $19,612,543 on these assets was credited to the Deficit on the authority of the Minister of Finance.

As at December 31, 1973, these assets had been valued on the basis of U.S.$1 = SDR 0.828948.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6
April 30, 1975.

THE HONOURABLE JOHN N. TURNER, P.C., Q.C., M.P.,
MINISTER OF FINANCE,
OTTAWA, ONTARIO.

Dear Mr. Turner,

I have examined the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1974, as required by section 18(2) of the Currency and Exchange Act, R.S., c. C-39.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency and Exchange Act, the records of the Account show truly and clearly the state of the Account and the accompanying statement of assets and liabilities presents fairly the financial position of the Account at December 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

Auditor General

Working Capital Advance—Audit Services to the United Nations

BALANCE SHEET AS AT MARCH 31, 1975

	1975	1974
ASSETS		
Recoverable advances and expenses	$	$13,729
	$	$13,729
LIABILITIES		
Advance from United Nations	$	$3,028
Working Capital Advance		10,701
	$	$13,729

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expenses	$75,105	$74,664
Less: Recoveries	75,105	63,963
	$	$10,701

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the Office of the Auditor General of Canada for the year ended March 31, 1975. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditure, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the Office of the Auditor General of Canada for the year ended March 31, 1975 in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

ROGER G. DUBÉ,
Auditor.

July 29, 1975.

SECTION 8

1974-75
PUBLIC ACCOUNTS

Governor General and Lieutenant-Governors

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Department

Objective

—To enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
1	Program expenditures and the grants listed in the Estimates	$1,394,333 00			
	1d	60,650 00			
	Transfer from Treasury Board Vote 5 contingencies	23,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	9,000 00			
		1,486,983 00	1,493,085 75	−*6,102 75	1,343,820 66
Stat.	Salary of the Governor General (R.S. c. G-14)	48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces (R.S. c. S-2)	181,870 79	181,870 79		181,999 80
Stat.	Annuities payable under the Governor General's Retiring Annuity Act (R.S. c. G-15)	83,512 62	83,512 62		63,453 92
Stat.	Contributions to superannuation accounts	91,000 00	91,000 00		84,000 00
	Total	1,892,033 01	1,898,135 76	−6,102 75	1,721,940 98

*This overexpenditure was due to an error in the processing of severance pay for a retiring employee.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors	1974-75	1,898		744		2,642
	1973-74	1,722		546		2,268

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	1,052	1,102	6	6			1,058	1,108
Lieutenant-Governors	282	244			145	145	427	389
Honours	315	309	1	1			316	310
Contributions to superannuation accounts	91	91					91	91
	1,740	1,746	7	7	145	145	1,892	1,898
Add: services provided by other departments	744	744					744	744
Total cost of program	2,484	2,490	7	7	145	145	2,636	2,642

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs incurred in the exercise of their duties in their Provincial Capital–			
Alberta	15	15	15
British Columbia	18	18	18
Manitoba	15	15	15
New Brunswick	12	12	12
Newfoundland	12	12	12
Nova Scotia	12	12	12
Ontario	18	18	18
Prince Edward Island	10	10	10
Quebec	18	18	18
Saskatchewan	15	15	15
Total	145	145	145

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Appropriations 1974-75	Expenditures 1974-75	Expenditures 1973-74
(1) Salaries and wages	1,105	1,118	975
(1) Other personnel costs	295	263	219
(2) Transportation and communications	188	190	206
(3) Information	2	2	8
(4) Professional and special services	40	59	38
(5) Rentals	12	24	19
(6) Purchased repair and upkeep	3	3	3
(7) Utilities, materials and supplies	55	55	80
(9) Construction and acquisition of machinery and equipment	7	7	11
(10) Grants, contributions and other transfer payments	145	145	145
(12) All other expenditures	40	32	18
Total net expenditures	1,892	1,898	1,722

Departmental Summary

(in thousands of dollars)

	Department
OUTLAYS–	
Budgetary and other–	
Operating expenditures	1,746
Capital expenditures	7
Grants, contributions and other transfer payments	145
Sums credited to revenue	
Sub-total	*1,898*
Non-budgetary transactions–	
Increase in accounts receivable	
Decrease in accounts payable	
Other loans made to third parties	
Other repayments of loans received from third parties	
Amounts advanced by Canada	
Equity capital invested by Canada	
Acquisition of inventories	
Other reductions in liabilities and increases in assets	
Total outlays	1,898
RECEIPTS–	
Budgetary allocations utilized–	
Annual appropriations	1,487
Statutory appropriations	405
Receipts credited to appropriations	
Sums credited to revenue	
Sales	
Other	
Depreciation charged as an expenditure	
Sub-total	*1,892*
Non-budgetary transactions–	
Decrease in accounts receivable	
Increase in accounts payable	
Other repayments of loans made to third parties	
Other loans received from third parties	
Repayments of amounts advanced by Canada	
Equity capital realized	
Decrease in inventories	
Other increases in liabilities or reduction in assets	
Total receipts	1,892
Net outlays (+) or net receipts (−)	*6

*Overexpenditure due to an error in the processing of severance pay for a retiring employee.

SECTION 9

1974-75
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Objectives

ADMINISTRATION PROGRAM

—To provide overall policy direction and central advisory and administrative services to departmental programs.

INDIAN AND ESKIMO AFFAIRS PROGRAM

—In consultation with Indian and Eskimo peoples to innovate, support and encourage coordinated activities whereby Indians and Eskimos may achieve their cultural, economic and social aspirations within Canadian society.

NORTHERN AFFAIRS PROGRAM

—To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through coordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners.

PARKS CANADA PROGRAM

—To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures	$ 14,497,500 00			
	1b	581,100 00			
	Transfer from Treasury Board Vote 5 contingencies	285,065 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	445,982 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	896,400 00	16,706,047 00	16,541,473 16	164,573 84	13,237,741 67
Stat.	Minister of Indian Affairs and Northern Development–Salary and motor car allowance		16,999 96	16,999 96		16,999 92
Stat.	Contributions to superannuation accounts		1,320,000 00	1,320,000 00		850,000 00
			18,043,046 96	*17,878,473 12*	*164,573 84*	*14,104,741 59*
	INDIAN AND ESKIMO AFFAIRS PROGRAM				
5	Operating expenditures including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	$273,173,000 00				
	5b To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1974, to provide that notwithstanding the provisions of the Indian Affairs and Northern Development Vote L53b of Appropriation Act No. 1, 1970 the maximum aggregate amount that may be paid out of the Consolidated Revenue Fund in the current and subsequent fiscal years in respect of all guarantees authorized and given under said Vote L53b shall be $30,000,000	17,217,000 00				
	5d To reimburse the Indian Arts and Crafts Central Marketing Service Revolvimg Fund established by Indian Affairs and Northern Development Vote L18b, Appropriation Act No. 1, 1972, in the amount of $443,842 to offset the excess of expenditures over revenues, and to provide a further amount of	11,255,800 00				
	Transfer from Treasury Board Vote 5 contingencies	1,708,170 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	2,463,447 00	305,817,417 00	304,044,031 02	1,773,385 98	259,496,847 81
10	Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian Bands, groups of Indians or individual Indians at the discretion of the Minister; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians Bands in the construction of housing and other buildings	$ 81,024,000 00				
	10b	167,000 00	81,191,000 00	80,568,867 23	622,132 77	70,777,338 45
Stat.	Indian annuities		674,745 00	674,745 00		640,114 00
Stat.	Write-off of active assets		160,087 25	160,087 25		41,890 67
Stat.	Write-off of loans issued from Indian housing assistance account		734,338 36	734,338 36		600,360 67
Stat.	Refunds of amounts credited to revenue in previous years		7,191 11	7,191 11		11,540 43
Stat.	Contributions to superannuation accounts		6,435,000 00	6,435,000 00		4,596,000 00
			395,019,778 72	*392,624,259 97*	*2,395,518 75*	*336,164,092 03*

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	NORTHERN AFFAIRS PROGRAM				
30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the government of the Northwest Territories	27,369,900 00			
	30b	1,237,600 00			
	30d To extend the purposes of Indian Affairs and Northern Development Vote 30, Appropriation Act No. 3, 1974, to provide that no mineral claim recorded in purported pursuance of the Canada Mining Regulations, or any lease thereof, shall be held to be invalid by reason only that more than 36 mineral claims may have been located within an area shown on a mineral claim staking sheet in a licence year by a person or someone on his behalf and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $76,802.14	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	296,040 00			
			28,903,541 00	28,859,577 28	43,963 72	28,891,175 65
35	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost, or any lesser amount approved by the Governor in Council	$ 32,039,000 00			
	35b	52,400 00			
	35d	146,500 00			
			32,237,900 00	32,223,245 48	14,654 52	36,188,844 10
40	The grants and other transfer payments listed in the Estimates and contributions	$ 95,796,000 00			
	40b	1,055,000 00			
	40d	2,740,500 00			
	Unexpended balance carried forward from Vote 35, Appropriations of 1973-74 for Northern Mineral Assistance Grants	1,857,490 61			
			101,448,990 61	100,002,897 74	1,446,092 87	88,287,191 31
Stat.	Contributions to superannuation accounts		841,000 00	841,000 00		583,000 00
Stat.	Refunds of amounts credited to revenue in previous years		185,298 37	185,298 37		133,175 60
Stat.	Write-off of active assets		1,020 20	1,020 20		5,340 00
			163,617,750 18	*162,113,039 07*	*1,504,711 11*	*154,088,726 66*
	PARKS CANADA PROGRAM					
80	Operating expenditures including the grants listed in the Estimates; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance; and authority to spend revenue received during the year	$ 46,859,200 00			
	80d To extend the purposes of Indian Affairs and Northern Development Vote 80, Appropriation Act No. 3, 1974, to reimburse the National and Historic Parks Revolving Fund established by Vote 508, Appropriation Act No. 5, 1958, in the amount of $59,479.46 for the value of stores which have become obsolete, unserviceable, lost or destroyed and to provide a further amount of	1,250,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	1,744,680 00			
			49,853,880 00	49,457,172 62	396,707 38	44,562,462 96
85	Capital expenditures including payments to provinces or municipalities as contributions towards the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	$ 44,070,800 00			
	85b	1,388,900 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	255,500 00			
			45,715,200 00	45,550,065 72	165,134 28	42,999,226 02
90	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec	$ 560,000 00			
	90b	43,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	16,000 00			
			619,000 00	619,000 00		520,000 00
Stat.	Contributions to superannuation accounts		3,992,900 00	3,992,900 00		2,128,000 00
Stat.	Write-off of active assets		8 09	8 09		
			100,180,988 09	*99,619,146 43*	*561,841 66*	*90,209,688 98*
	Total		676,861,563 95	672,234,918 59	4,626,645 36	594,567,249 26

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1974-75	17,879	3,811	1,440		15,508
	1973-74	14,105	3,256	1,017		11,866
INDIAN AND ESKIMO AFFAIRS	1974-75	392,624	3,603	7,033	13,404	409,458
	1973-74	336,164	2,923	4,364	12,766	350,371
NORTHERN AFFAIRS	1974-75	162,113	23,684	3,211	1,620	143,260
	1973-74	154,089	17,428	2,500	1,254	140,415
PARKS CANADA	1974-75	99,619	65	4,066	1,821	105,441
	1973-74	90,209	42	1,928	1,671	93,766
Total	1974-75	672,235	31,163	15,750	16,845	673,667
	1973-74	594,567	23,649	9,809	15,691	596,418

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Executive	1,153	1,379	5	56			1,158	1,435
Advisory services	10,760	11,361	92	219			10,852	11,580
Engineering, architectural and technical services	5,440	4,345	12	163			5,452	4,508
Claims negotiation	556	338	25	18			581	356
Less: receipts credited to revenue	17,909	17,423	134	456			18,043	17,879
		3,811						3,811
Add: services provided by other departments	1,440	1,440					1,440	1,440
Total cost of program	19,349	15,052	134	456			19,483	15,508.
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration	23,484	29,287	869	1,860	675	911	25,028	32,058
Consultation and negotiation	1,262	926		4	3,446	3,140	4,708	4,070
Education	129,568	113,413	27,500	25,583	15,366	25,634	172,434	164,630
Community affairs	28,567	21,255	46,638	47,715	85,876	94,755	161,081	163,725
Indian and Eskimo economic development	12,276	12,779	6,500	5,802	12,407	9,053	31,183	27,634
General	902	902					902	902
	196,059	178,562	81,507	80,964	117,770	133,493	395,336	393,019
Less: receipts and revenues credited to the vote			316	395			316	395
	196,059	178,562	81,191	80,569	117,770	133,493	395,020	392,624
Less: receipts credited to revenue	2,690	3,603					2,690	3,603
Add: services provided by other departments	7,033	7,033					7,033	7,033
accommodation provided by this department	13,404	13,404					13,404	13,404
Total cost of program	213,806	195,396	81,191	80,569	117,770	133,493	412,767	409,458
NORTHERN AFFAIRS PROGRAM								
Territorial and social development	4,891	4,902	300	621	99,018	98,874	104,209	104,397
Northern policy and program planning	3,393	3,539	147	46	2,382	1,030	5,922	4,615
Northern natural resources and environment	14,732	14,522	2,918	2,403	49	99	17,699	17,024
Northern roads and airstrips	6,729	6,738	28,873	29,153			35,602	35,891
General	186	186					186	186
	29,931	29,887	32,238	32,223	101,449	100,003	163,618	162,113
Less: receipts credited to revenue	20,173	23,684					20,173	23,684
Add: services provided by other departments	3,211	3,211					3,211	3,211
accommodation provided by this department	1,620	1,620					1,620	1,620
Total cost of program	14,589	11,034	32,238	32,223	101,449	100,003	148,276	143,260

Program by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PARKS CANADA PROGRAM								
Administration	9,715	10,615	144	371		15	9,859	11,001
National parks	32,010	32,025	27,772	30,177	55	40	59,837	62,242
Historic sites	11,050	10,947	9,917	10,477			20,967	21,424
Byways and special places	9,186	7,975	7,882	4,525			17,068	12,500
	61,961	61,562	45,715	45,550	55	55	107,731	107,167
Less: receipts and revenues credited to the vote	7,550	7,548					7,550	7,548
	54,411	54,014	45,715	45,550	55	55	100,181	99,619
Less: receipts credited to revenue	47	65					47	65
Add: services provided by other departments	4,066	4,066					4,066	4,066
accommodation provided by this department	1,821	1,821					1,821	1,821
Total cost of program	60,251	59,836	45,715	45,550	55	55	106,021	105,441

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Indian annuities (R.S. c. 1-6)	675	675	640
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	334	309	319
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian Bands of British Columbia on a per-capita basis	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally	2,567	1,833	857
Contributions to Indian Associations and Indian Band members toward the cost of attending meetings for discussion of Indian policy	896	568	1,151
Contributions to regional and provincial Indian organizations and the national Indian brotherhood for the purpose of research into Indian treaties and rights	2,550	2,262	1,834
Contributions to band councils and Indian associations	14,527	19,879	16,777
Payments to Indians and Eskimos to assist in relocation	505	221	286
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos	48,465	56,074	45,020
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved of by the Governor in Council	8,227	17,352	9,520
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development	9,440	6,846	3,531
Contributions to band councils to assist in the costs of Band Economic Development Committees	400	374	600
Payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves	29,084	27,000	23,033
	117,770	*133,493*	*103,668*
NORTHERN AFFAIRS PROGRAM			
Grants to individuals or organizations for the advancement of Indian and Eskimo culture	25	25	28
Grants to universities and others for northern research and for northern scientific research expeditions	395	395	450
Grants of $7,500 to the British Columbia and Yukon Chamber of Mines; $5,000 to the Alberta and Northwest Chamber of Mines; $10,000 to the Yukon Chamber of Mines; $10,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits.	32	32	27
Grants of $2,500 to the Territories Accident Prevention Association; $500 to the Yukon Accident Prevention Association; $500 to the Northwest Territories Accident Prevention Association	4	3	3
Grants to prospectors in accordance with terms and conditions approved by the Governor in Council	33	30	48
Grant to the Yukon Conservation Society for the purpose of promoting and assisting the conservation of the natural resources of the Territory	3	3	3
Grant to the Arctic Institute of North America for the collection of scientific information on polar regions	55	55	
Grant to the Canadian Arctic Resources Committee to assist in defraying expenses incurred by it in relation to its objectives to foster and explore orderly management and development of northern resources and protection of the environment	10	10	

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
NORTHERN AFFAIRS PROGRAM—*Concluded*			
Grant to the Yukon Prospectors Association	1	1	1
Northern Mineral Development Assistance Grants	1,857	544	190
Contributions to the Government of the Northwest Territories for hospital care of Indians and Eskimos	1,540	1,540	1,358
Contribution to the Government of the Yukon Territory for hospital care of Indians	81	51	117
Contribution to the Government of the Northwest Territories for medicare of Indians and Eskimos	349	266	223
Contribution to the Government of the Yukon Territory for medicare of Indians	95	95	126
Contribution to the Government of the Yukon Territory for low income rental-purchase housing	68	68	24
Contribution to native associations to enable them to research and carry out projects in support of their ethnic claims and interests	511	511	
Contribution to Eskimos for the purpose of furthering economic development among Eskimo people resident in the area serviced by the Northwest Territories Eskimo Loan Advisory Board	200	189	
Contribution to the Government of the Yukon Territory to permit adjustments to salaries and wages up to a maximum of $500 per territorial employee	650	650	
Contributions to native groups to enable them to intervene at the Commission of Inquiry on the northern pipeline under Mr. Justice T. R. Berger	400	400	
Contribution to the Government of the Northwest Territories for the costs of design and construction of a townsite at Strathcona Sound, Northwest Territories	547	547	
Contribution to the Canadian Society of Petroleum Geologists towards the cost of printing the proceedings of the International Symposium on Canada's continental margins and offshore petroleum exploration	10	10	
Contribution to Native Associations to enable them to consult and be consulted on matters related to Northern Development	20	20	17
Contribution to Inuit Tapirisat of Canada towards the costs of an Inuit Employment Conference	20	20	
Contribution to Canadian Committee of the Internation Biological Programme, Terrestrial Conservation (IBP-CT) to assist in defraying costs of two IBP Panels in Yukon and Northwest Territories	40	40	
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Northwest Territories levying such personal and corporate income taxes) to the Government of the Northwest Territories to be calculated in accordance with such agreement, payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories, as provided in the agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	79,834	79,834	69,868
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment (part of which to be in lieu of the Government of the Yukon Territory levying such personal and corporate income taxes) to the Government of the Yukon Territory to be calculated in accordance with such agreement, payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory, as provided in the agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	14,669	14,664	14,945
Expenditures not required for the current year			859
	101,449	*100,003*	*88,287*
PARKS CANADA PROGRAM			
Grant in aid of the development of the International Peace Garden in Manitoba	15	15	15
Scholarships for the university training of students in outdoor recreation	30	30	22
Grant to the National and Provincial Parks Association of Canada	10	10	10
Expenditures not required for the Current Year			4,205
	55	*55*	*4,252*
Total	219,274	233,551	196,207

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Indian and Eskimo Affairs Program	Northern Affairs Program	Parks Canada Program	Total
(1) Salaries and wages	13,982	62,795	8,658	41,111	126,546
	13,256	**68,025**	**9,360**	**48,572**	**139,213**
	10,774	*56,793*	*7,869*	*33,577*	*109,013*
(1) Other personnel costs	1,322	15,361	1,223	9,796	27,702
	1,328	**8,548**	**1,382**	**4,288**	**15,546**
	853	*11,565*	*937*	*2,358*	*15,713*
(2) Transportation and communications	729	8,367	1,647	3,362	14,105
	942	**10,298**	**1,922**	**3,380**	**16,542**
	815	*9,895*	*1,480*	*2,778*	*14,968*
(3) Information	26	589	411	983	2,009
	75	**623**	**679**	**808**	**2,185**
	14	*712*	*696*	*576*	*1,998*
(4) Professional and special services	817	89,275	6,609	1,842	98,543
	967	**73,876**	**11,067**	**2,178**	**88,088**
	535	*67,433*	*4,220*	*1,828*	*74,016*
(5) Rentals	63	215	3,639	1,023	4,940
	48	**464**	**3,175**	**1,276**	**4,963**
	17	*397*	*4,126*	*1,170*	*5,710*
(6) Purchased repair and upkeep	154	5,160	5,737	2,782	13,833
	2	**3,276**	**248**	**3,163**	**6,689**
	5	*3,401*	*6,001*	*2,847*	*12,254*
(7) Utilities, materials and supplies	672	16,050	1,234	4,779	22,735
	728	**14,242**	**1,767**	**5,298**	**22,035**
	665	*12,803*	*3,935*	*4,154*	*21,557*
(8) Construction and acquisition of land, buildings and equipment		71,042	28,473	36,695	136,210
		72,763	**30,491**	**32,683**	**135,937**
		60,923	*33,733*	*37,964*	*132,620*
(9) Construction and acquisition of machinery and equipment	134	3,138	3,510	3,146	9,928
	438	**4,377**	**1,254**	**4,466**	**10,535**
	350	*4,934*	*2,116*	*4,933*	*12,333*
(10) Grants, contributions and other transfer payments		117,770	101,449	55	219,274
		133,493	**100,003**	**55**	**233,551**
		103,668	*88,287*	*4,252*	*196,207*
(12) All other expenditures	144	5,574	1,028	2,157	8,903
	95	**3,034**	**765**	**1,000**	**4,894**
	77	*3,989*	*689*	*992*	*5,747*
(1-12) Total	18,043	395,336	163,618	107,731	684,728
	17,879	**393,019**	**162,113**	**107,167**	**680,178**
	14,105	*336,513*	*154,089*	*97,429*	*602,136*
(13) *Less:* receipts and revenues credited to the vote		316		7,550	7,866
		395		**7,548**	**7,943**
		349		*7,220*	*7,569*
Total net expenditures	18,043	395,020	163,618	100,181	676,862
	17,879	**392,624**	**162,113**	**99,619**	**672,235**
	14,105	*336,164*	*154,089*	*90,209*	*594,567*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Indian Agencies Revenue Trust Bank Accounts	Indian Arts and Crafts Control Marketing Services	Parks Canada Working Capital Store's Account Revolving Fund	Anvil Mining Corporation Limited
OUTLAYS–						
Budgetary and other–						
Operating expenditures	291,757	287,434		1,600	2,723	
Capital expenditures	159,208	159,193		15		
Grants, contributions and other transfer payments	233,551	233,551				
Sums credited to revenue	31,163	31,163				
Sub-total	*715,679*	*711,341*		*1,615*	*2,723*	
Non-budgetary transactions–						
Increase in accounts receivable	157			157		
Decrease in accounts payable	189			62	127	
Other loans made to third parties						
Other repayments of loans received from third parties						
Amounts advanced by Canada	132,344					
Equity capital invested by Canada						
Acquisition of inventories	186			93	93	
Other reductions in liabilities and increases in assets	231,866		15,061	23		
Total outlays	1,080,421	711,341	15,061	1,950	2,943	
RECEIPTS–						
Budgetary allocations utilized–						
Annual appropriations	658,369	657,866		444	59	
Statutory appropriations	14,369	14,369				
Receipts credited to appropriations	7,943	7,943				
Sums credited to revenue	31,163	31,163				
Sales	3,644			920	2,724	
Other						
Depreciation charged as an expenditure	15			15		
Sub-total	*715,503*	*711,341*		*1,379*	*2,783*	
Non-budgetary transactions–						
Decrease in accounts receivable	7				7	
Increase in accounts payable						
Other repayments of loans made to third parties						
Other loans received from third parties						
Repayments of amounts advanced by Canada	12,103					37
Equity capital realized						
Decrease in inventories						
Other increases in liabilities or reduction in assets	259,466		14,583			
Total receipts	987,079	711,341	14,583	1,379	2,790	37
Net outlays (+) or net receipts (–)	93,342	nil	478	571	153	–37

Canadian Arctic Producers Limited	Eskimo Loan Fund	Government of the Northwest Territories	Government of the Yukon Territory	City of Whitehorse	Indian Associations of Canada	Indian Economic Development Account	Indian Housing Assistance Account	Loan to the Chippewa Band of Kettle Point	Loans to Indians and Inuits of Quebec	Panarctic Oils Limited
	1,364	36,662	13,424		110	18,444	2,592	65	1,948	12,825
	1,364	36,662	13,424		110	18,444	2,592	65	1,948	12,825
25	168	4,199	1,820	63	88	2,528	1,189			
25	168	4,199	1,820	63	88	2,528	1,189			
−25	1,196	32,463	11,604	−63	22	15,916	1,403	65	1,948	12,825

Departmental Summary–*Continued*

	Northwest Territories Small Business Loans Accounts	Yukon Territory Small Business Loans Accounts	Loan to Northern Flood Committee of Manitoba	Northern Canada Power Commission	Certified Cheques	Contractors Securities Bonds	Guarantee Deposits Reserve Resources
OUTLAYS–							
Budgetary and other–							
Operating expenditures							
Capital expenditures							
Grants, contributions and other transfer payments							
Sums credited to revenue							
Sub-total							
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada	818	515	168	43,409			
Equity capital invested by Canada							
Acquisition of inventories							
Other reductions in liabilities and increases in assets					58	91	
Total outlays	818	515	168	43,409	58	91	
RECEIPTS–							
Budgetary allocations utilized–							
Annual appropriations							
Statutory appropriations							
Receipts credited to appropriations							
Sums credited to revenue							
Sales							
Other							
Depreciation charged as an expenditure							
Sub-total							
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada	240	183		1,563			
Equity capital realized							
Decrease in inventories							
Other increases in liabilities or reduction in assets					33	104	21
Total receipts	240	183		1,563	33	104	21
Net outlays (+) or net receipts (−)	578	332	168	41,846	25	−13	−21

Indian Estates Bonds	Guarantee Deposits	Contractors Holdback	Contractors Security Deposits	Guarantee Deposits	Hospital Health & Welfare Tax Funds-Alberta National Parks	Fines-Indian Act	Guarantee Deposits		Indian Agencies Revenue Trust Funds
							Reserve Resources	Rotating Herd	
	86,381	1,430	428	90,551	8	17	123	7	14,583
	86,381	1,430	428	90,551	8	17	123	7	14,583
4	89,393	1,298	329	86,880		27	88	8	15,061
4	89,393	1,298	329	86,880		27	88	8	15,061
-4	-3,012	132	99	3,671	8	-10	35	-1	-478

Departmental Summary—*Concluded*

	Indian Band Funds	Indian Compensation Funds	Indian Contributions to the Subsidy Housing Program	Indian Estate Accounts
OUTLAYS–				
Budgetary and other–				
Operating expenditures				
Capital expenditures				
Grants, contributions and other transfer payments				
Sums credited to revenue				
Sub-total				
Non-budgetary transactions–				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada				
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets	20,636	86	144	617
Total outlays	20,636	86	144	617
RECEIPTS–				
Budgetary allocations utilized–				
Annual appropriations				
Statutory appropriations				
Receipts credited to appropriations				
Sums credited to revenue				
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total				
Non-budgetary transactions–				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets	47,896	81	154	868
Total receipts	47,896	81	154	868
Net outlays (+) or net receipts (−)	−27,260	5	−10	−251

Indian Rental Suspense	Indian Savings Accounts	Indian Special Accounts	Land Assurance Funds	Prepayment Small Boats Assistance	Capitalized interest--Northern Canada Power Commission	Suspense Accounts
781	69	23			65	684
781	69	23			65	684
1,430	183	24	21	1	307	672
1,430	183	24	21	1	307	672
-649	-114	-1	-21	-1	-242	12

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	13,799,137 76	11,335,455 89
B Refunds of previous years' expenditures	424,597 82	402,630 14
C Services and service fees	573,285 77	426,200 44
D Proceeds from sales	209,251 20	384,809 50
E Privileges, licences and permits	15,706,908 92	10,754,890 46
F Miscellaneous	449,345 45	344,885 76
	$31,162,526 92	$23,648,872 19
Summary of Revenues by Program–		
Administration	1,556 60	4,549 77
Northern Canada Power Commission	3,809,172 30	3,250,851 54
Indian and Eskimo Affairs	3,602,501 35	2,923,308 95
Northern Affairs	23,684,275 12	17,428,077 72
Parks Canada	65,021 55	42,084 21
	$31,162,526 92	$23,648,872 19

	1974-75
Details	
Non-Tax Revenue–	
A Return on investments: interest on loans to Northern Canada Power Commission $3,809,172; revolving fund loans $976,442; Eskimo loans $7,721; City of Whitehorse $50,651; Government of the Northwest Territories $6,062,220; Government of the Yukon Territory $2,682,346; Canadian Arctic Producers $17,500; Small business loans – N W T $101,185, Y T $86,946; sundries $4,955	13,799,138
B Refunds of previous years' expenditure: reimbursement of capital cost $57,831; return on empty containers $7,297; sundries $359,470	424,598
C Services and service fees: utilities $249,573; equipment $6,887; shared operating costs $16,534; sundries $300,292	573,286
D Proceeds from sales: sale of lunches $79,212; livestock $25,675; mineral claim sheets $14,223; sales – land territories $16,519; sundries $73,622	209,251
E Privileges, licences and permits: rental of buildings $33,324; rental of machinery and equipment $11,295; living accommodations $1,127,738; Eskimo rental $294,598; prospectors' licences $8,666; place mining fees $68,235; Yukon quartz – mining fees $362,046, mining royalties $3,957,638; Canada mining fees $131,360; Canada mining leases $89,782; Canada mining royalties $3,026,718; oil and gas – permit fees $65,699, leases $4,338,262, lease fees $45,197, royalties $1,254,346, transfer fees $48,135; timber permits $10,027; water rentals $60,466; registrars fees – Land Titles Act $31,904; timber berth dues $35,654; Eskimo rental housing (McKenzie) $156,774; territorial lands and fees $89,060; land use fees $329,920; quarrying royalties $89,215; sundries $40,850	15,706,909
F Miscellaneous: handicrafts raw materials $14,152; road subsidies $187,439; oil and gas forfeitures $161,368; grants from Province of Manitoba to Fort Churchill $12,440; sundries $73,946	449,345
Total	$31,162,527

Appendix 1

Parks Canada

Working Capital Revolving Stores Account

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS		1975	1974
		$	$
Accounts Receivable		25,988	32,857
Inventory	862,082		
Less: Obsolescent and excess material authorized for disposal	1,680		
		860,402	766,484
		886,390	799,341

LIABILITIES	1975	1974
	$	$
Accounts Payable	48,034	174,676
Equity of Canada–Working Capital Advance not to exceed $1,000,000	837,052	684,144
Net profit or loss (–) for the year	1,304	(59,479)
	886,390	799,341

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(With comparative figures as at March 31, 1974)

	1975	1974
	$	$
Sales	2,724,229	2,592,367
Cost of Sales		
Inventory – beginning of year	766,484	882,930
Purchases	2,816,843	2,511,717
	3,583,327	3,394,647
Inventory – end of year	860,402	766,484
	2,722,925	2,628,163
Net profit or loss (–) for the year	1,304	(35,796)

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures at March 31, 1974)

	1975	1974
	$	$
Balance of inventory-beginning of year	766,484	882,930
Increase or (decrease) in inventory during year	93,918	(116,446)
Net profit or loss (–)– disposal of obsolescent and excess material and inventory discrepancies	1,304	(59,479)
Net loss from previous years recovered from parliamentary appropriation 1974-75	59,479	
	921,185	707,005
Amount to be recovered from 1974-75 appropriation		59,479
Amount recovered from 1974-75 appropriation	(59,479)	
Amount to be transferred to non-tax revenue–return on investments	(1,304)	
Balance of inventory–end of year	860,402	766,484

Appendix 2

Eskimo Loan Fund

STATEMENT OF OPERATIONS
FOR YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975	1974
		$	$
Balance at beginning of year		825,449	612,273
Add:			
Loans granted during year		1,363,969	331,445
		2,189,418	943,718
Less:			
Loan repayments during year	$167,274		
Loans written off during year	1,020		
		168,294	118,269
		2,021,124	825,449

Note: Interest receivable on loans at March 31, 1975 amounting to $186,979 is not included in this statement, but is reflected in the Departmental Statement of Accounts Receivable.

Appendix 3

Territorial Affairs Branch
Northwest Territories Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures for the previous year)

ASSETS	1975	1974	LIABILITIES	1975	1974
Loans outstanding as at March 31	$1,725,479	$1,146,985	N.W. T. small business loans as at March 31 . . .	$1,725,479	$1,146,985

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the previous year)

	1975	1974
Loans outstanding at beginning of year	1,146,985	937,485
Add: loans granted during year	818,700	306,400
	1,965,685	1,243,885
Less: Loans repayments during year	240,206	96,900
Loans outstanding at end of year	1,725,479	1,146,985

Note: Interest received on loans outstanding at March 31, 1975 amounted to $101,185 which was transferred to the Department of Finance during the year.

Appendix 4

Territorial Affairs Branch
Yukon Territory Small Business Loans Account

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures for the previous year)

ASSETS	1975	1974
Loans outstanding as at March 31	$1,556,734	$1,224,854

LIABILITIES	1975	1974
Yukon Territory small business loans account as at March 31	$1,556,734	$1,224,854

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the previous year)

	1975	1974
	$	$
Loans outstanding at beginning of year	1,224,854	765,670
Add: Loans granted during year	514,600	542,800
	1,739,454	1,308,470
Less: Loan repayments during year	182,720	83,616
Loans outstanding at end of year	1,556,734	1,224,854

Note: Interest received on loans outstanding at March 31, 1975, amounted to $86,946 which was transferred to the Department of Finance during the year.

Appendix 5

Indian Economic Development Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(With comparative figures for the preceding year)

	1975	1974
	$	$
Loans outstanding at beginning of year	17,260,887	10,395,385
Add: loans granted during year	18,444,624	9,392,964
	35,705,511	19,788,349
Less: Loan repayments during year	2,528,260	2,527,462
Loans outstanding at year end	33,177,251	17,260,887

Note: Loans amounting to $168,382 and consisting of $156,284 principal and $12,098 interest were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1975 amounting to $691,937 is not included but is reflected in the departmental statement of accounts receivable.

Loan guarantees including guarantee of one year's interest amount to $17,978,049 at March 31, 1975.

Appendix 6

Indian Off-Reserve Housing Loan Account
Working Capital Fund

STATEMENT OF OPERATIONS
FOR YEAR ENDING MARCH 31, 1975

(With comparative figures for preceding year)

	1975	1974
	$	$
Loans outstanding at beginning of year	6,697,680	6,087,934
Add: Loans granted during year	2,591,990	1,529,763
	9,289,670	7,617,697
Less: Loan repayments during year	1,189,088	920,017
	8,100,582	6,697,680

Note: Repayments of $1,189,088 consist of $734,338 loan instalments forgiven, $451,086 repaid in cash (including net return of $17,170 first mortgage default repayments) and $3,664 Loan Debt Deletion.

Appendix 7

Indian Special Accounts

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
	$	$
Balance at beginning of year	34,315	27,216
Receipts–		
Fur projects	21,155	33,184
Indian Estate–Absent or missing heirs	2,529	2,795
	23,684	35,979
Disbursements–		
Fur projects	22,536	28,841
Indian Estates–Absent or missing heirs	408	39
	22,944	28,880
Balance at end of year	35,055	34,315

Appendix 8

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR YEAR ENDED MARCH 31, 1975
(with comparative figures for preceding year)

	1975	1974
	$	$
CAPITAL ACCOUNTS		
Balance at beginning of year	*31,038,363	26,267,988
RECEIPTS–		
Dues and royalties		
Timber dues	2,160,051	1,769,927
Gravel dues and royalties	281,894	183,229
Oil royalties	33,295,700	9,006,848
Oil bonuses	79,135	323,960
Forestry	35,127	
Other	25	30,673
Sales		
Land	296,099	223,540
Other	19,356	33,309
Miscellaneous		
Housing	53,963	78,706
Band loans	22,092	38,763
Shares of transferred members	83,419	46,267
Compensation	204,393	609,272
Leasing	40,710	
Miscellaneous	118,243	292,303
	36,690,207	12,636,797
DISBURSEMENTS–		
Engineering and construction		
Housing	295,878	296,497
Roads and bridges	224,481	150,212
Water systems	9,429	101,282
Sanitation	8,556	1,854
Electrification	56,086	43,992
Band owned buildings	148,475	88,314
Other	49,541	32,400
Band Enterprises		
Agriculture	109,822	353,213
Forestry	185,818	48,482
Tourist development	106,517	161,377
Branch of band administration	10,186	69,499
Band fund distribution		
Per capita cash distribution	1,421,793	1,201,514
Enfranchisement	123,752	48,721
Shares of transferred members	107,650	64,755
Other	7,757	15,640
Transfers under section 64	8,196,058	4,762,379
Transportation of pupils	17,332	
Protective service	7,593	
Miscellaneous	329,237	426,041
	11,415,961	7,866,172
Balance Capital Accounts, March 31	56,312,609	31,038,613

	1975	1974
	$	$
REVENUE ACCOUNTS		
Balance at beginning of year	*9,532,389	6,405,158
RECEIPTS		
Sales		
Land	380	4,797
Other	3,010	2,357
Band enterprises		
Agriculture	110,704	177,317
Forestry	5,404	12,072
Leasing–oil	824,400	886,030
Leasing–other	5,002,309	6,890,380
Fishing and hunting	2,936	20,214
Surface rights	102,173	141,774
Proceeds of investments		2,770,924
Government interest on		
Band funds	3,375,487	2,460,288
Interest adjustment	1,269,838	
Lease suspense	46,225	155,648
Contributions		
Road subsidy	7,669	4,050
Grants	825	9,459
Miscellaneous		
Housing	5,610	25,417
Agriculture assistance to individuals	76,136	53,160
Band loans	12,070	19,310
Water systems	13,199	11,464
Service charges	90,347	41,850
Compensation	10,100	
Fines and fees	76,140	
Shares of transferred members	14,563	15,861
Miscellaneous	156,499	612,000
	11,206,024	14,314,372
DISBURSEMENTS		
Social programs		
Community services	14,125	19,682
Recreation	22,420	23,801
Church, rectory, cemetaries	2,918	3,255
Other, welfare services	66,691	46,553
Engineering and construction		
Housing	69,703	97,809
Roads and bridges	26,746	24,642
Water systems	9,802	25,741
Sanitation	7,428	7,254
Electrification	8,289	4,445
Band owned buildings	52,494	20,357
Other	11,321	14,354
Administration		
General	87,772	86,124
Office services	9,284	12,451
Administrative facilities	36,237	36,562
Municipal services	1,420	3,817
Protective services	20,075	20,183
Band enterprise		
Agriculture	120,126	103,971
Forestry	4,129	5,424
Fishing	2,560	
Tourist development	5,890	23,738
Purchase of investments		2,727,000
Other	74,497	
Band fund distribution		
Pensions	11,720	13,295
Per capita cash distribution	226,768	217,283
Enfranchisement	30,082	10,775
Shares of transferred members	24,151	20,801
Others	1,195	1,390
Budget transfers under section 69	8,244,234	7,517,087
Miscellaneous	12,645	99,597
Education miscellaneous	15,156	
	9,219,878	11,187,391
Balance Revenue Accounts March 31	11,518,535	9,532,139

*Amends reporting in the previous years Public Accounts.

Appendix 9

Indian Arts and Crafts Central Marketing Service

BALANCE SHEET
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

ASSETS	1975	1974
Current		
Advances	68,125	44,910
Accounts Receivable – Note 1	281,646	100,349
Inventories: Materials	113,653	110,510
Handicrafts } Note 2	789,534	779,156
Goods on Loan	21,354	
Prepaid: Purchases Handicrafts	58,567	
Other expenses	470	370
Total Current Assets	1,333,349	1,035,295
Fixed		
Furniture and Fixtures	130,375	115,690
Less: Accumulated Depreciation	36,907	21,960
Total Fixed Assets	93,468	93,730
Total Assets	$1,426,817	$1,129,025

LIABILITIES AND EQUITIES	1975	1974
Liabilities		
Accounts Payable–Trade	63,092	125,687
–Refunds due to Customers.	5,266	
Accrued Expenses Payable – Note 3	223,447	141,522
Loan Refundable to Consolidated Revenue Fund	364,114	364,114
Total Liabilities	655,919	631,323
Equity of the Government of Canada		
Working Capital Advance Revolving Fund – Note 4	977,781	450,995
Less: Replacement funds available for purchase of Capital Assets	12,453	12,190
	965,328	438,805
Capital Assets from Appropriations	105,000	105,000
Deficit as per statement	(299,430)	(46,103)
Total Equity	770,898	497,702
Total Liabilities and Equity	$1,426,817	$1,129,025

Notes: 1. Approximately $40,000 of Accounts Receivable is considered uncollectible. Debt deletion action on these accounts had not been completed at March 31, 1975.
2. Total inventory valuation: 1975, $924,541; 1974, $889,666.
3. Accrued Expenses as at March 31, 1974 have been restated to allow for adjustments. (See also Statement of Deficit).
4. Authorized limit $1,400,000.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
	$	$
Balance at beginning of year		
As previously reported	(62,777)	(307,471)
Adjustment of prior year's Accrued Expenses	16,674	51,543
As restated	(46,103)	(255,928)
Net Loss for the year per statement of operations	(697,169)	(376,646)
	(743,272)	(632,574)
Less: Amount recovered from supplementary estimates	443,842	586,471
Balance at end of year	(299,430)	(46,103)

Note: Balance at beginning of year has been restated for both 1973-74 and 1974-75 to adjust for changes in accrued expenses as previously reported.

Appendix 9—*Concluded*

Indian Arts and Crafts Central Marketing Service—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
	$	$
Sales (net of returns)		
Finished Goods	800,977	479,943
Materials	119,291	80,200
	920,268	560,143
Less: Cost of Sales		
Finished Goods	638,705	355,544
Materials	110,264	72,910
	748,969	428,454
Gross Profit	171,299	131,689
Less: Expenses		
Salaries	227,049	186,548
Wages	70,897	53,929
Product Delivery	34,184	18,518
Travel	75,090	66,244
Security	23,688	20,205
Maintenance and Repairs	5,743	3,964
Postage	4,982	4,874
Office Supplies	17,132	8,754
Telephone	5,506	4,007
Rent—Office Equipment	5,911	1,275
Building	72,873	63,040
Gift Shows	35,243	
Professional Services	36,520	
Miscellaneous	1,539	1,412
Employees Fringe Benefits—Estimated	42,195	34,869
Interest on Loan	69,158	29,716
Depreciation	14,947	10,980
	742,657	508,335
Net Loss from Operations before Unusual Items	(571,358)	(376,646)
Unusual Items		
Loss on Revaluation of Inventories	(151,657)	
Revision of Accounts Payable	25,846	
	(125,811)	
Net Loss for the year to statement of deficit	(697,169)	(376,646)

Note: Figures for 1973-74 have been restated to record estimated cost of Employees Fringe Benefits for which provision had not previously been included.

RECONCILIATION OF INDIAN ARTS AND CRAFTS CENTRAL MARKETING SERVICE

Advances from Consolidated Revenue Fund as per Balance Sheet	$ 965,328
Add: Payments made after Mar. 31, 1975 recorded in the Consolidated Revenue Fund as of Mar. 31, 1975	68,972
	1,034,300
Less: Receipts received after Mar. 31, 1975 recorded in the Consolidated Revenue Fund as of Mar. 31, 1975	24,627
Working Capital Advance per Public Accounts	$1,009,673

SECTION 10

1974-75
PUBLIC ACCOUNTS

Industry, Trade and Commerce

Department
Standards Council of Canada
Statistics Canada

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INDUSTRY, TRADE AND COMMERCE

Department

Objectives

—To achieve efficient and sustained growth in the production and trade of Canadian goods and services and to assist Canadian industries to adjust to changes in the domestic and external economic environment.

—To achieve sustained and orderly growth of tourism to and within Canada.

—To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

Standards Council of Canada

Objective

—To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objectives

—To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

—To provide government departments and agencies and other users with special statistical services which are not a part of the Statistics Canada Program.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department					
	TRADE-INDUSTRIAL PROGRAM					
1	Operating expenditures	$ 56,174,100 00				
	1b To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1974, to authorize a gift of shelving, not exceeding a value of $500,000, to the Montreal International Bookfair Inc. and to provide a further amount of	2,832,300 00				
	1d To extend the purposes of Industry, Trade and Commerce Vote 1, Appropriation Act No. 3, 1974, (a) to authorize the transfer of $299,999 from Industry, Trade and Commerce Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote and (b) to extend the purposes of Industry, Trade and Commerce Vote 30c, Appropriation Act No. 1, 1968, to extend the date before which loans as described therein must have been made in order to be eligible for insurance thereunder from January 1, 1976, to January 1, 1979	1 00				
	Transfer from Vote 35	299,999 00				
	Transfer from Treasury Board Vote 5 contingencies	1,100,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	1,095,680 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	1,935,900 00				
			63,437,980 00	63,233,564 36	204,415 64	52,617,125 28
5	Textile and Clothing Board–Operating expenditures		205,000 00	199,041 37	5,958 63	169,905 54
10	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year not exceeding $156,600,000 for purposes of this vote	$125,040,000 00				
	10b	18,000,000 00				
			143,040,000 00	133,209,598 75	9,830,401 25	127,715,585 25
Stat.	Minister of Industry, Trade and Commerce–Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Payments pursuant to Vote 11a, Appropriation Act No. 4, 1971		1,208,527 24	1,208,527 24		192,402 23
Stat.	General incentives to industry for the expansion of scientific research and development in Canada		26,549,137 20	26,549,137 20		30,416,274 24
Stat.	Contributions to superannuation accounts		3,805,000 00	3,805,000 00		2,767,000 00
	Expenditures from appropriations not required for 1974-75					10,180,084 73
			238,262,644 36	*228,221,868 84*	*10,040,775 52*	*224,075,377 19*
	TOURISM PROGRAM					
30	Program expenditures, the grant listed in the Estimates and contributions	$ 22,666,200 00				
	Transfer from Treasury Board Vote 5 contingencies	200,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	143,385 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	273,700 00				
			23,283,285 00	22,341,425 98	941,859 02	19,202,464 15
Stat.	Contributions to superannuation accounts		478,000 00	478,000 00		312,000 00
			23,761,285 00	*22,819,425 98*	*941,859 02*	*19,514,464 15*
	GRAINS AND OILSEEDS PROGRAM					
35	Operating expenditures	$ 2,206,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	23,765 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	46,000 00				
		2,275,765 00				
	Less transfer to Vote 1	299,999 00				
			1,975,766 00	1,314,468 54	661,297 46	1,213,645 80
40	The grant listed in the Estimates and contributions	$ 22,000,000 00				
	40b	886,000 00	22,886,000 00	16,676,724 73	6,209,275 27	7,391,118 52

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
41a	Payments, in accordance with regulations prescribed by the Governor in Council, to the Canadian Wheat Board, the Ontario Wheat Producers' Marketing Board and each producer, as described in the regulations, who was actually engaged in the production of wheat, in respect of each bushel of wheat sold for human consumption in Canada as wheat or as a wheat product, as defined in the regulations, by that board or that producer in the period commencing September 12, 1973 and ending in the case of sales by the Canadian Wheat Board on July 31, 1974 and in the case of sales by the Ontario Wheat Producers' Marketing Board or the said producers on June 30, 1974; such payment in respect of each bushel sold in a month or the period to be an amount equal to (a) in the case of wheat, other than durum wheat, the lesser of (i) $1.75; and (ii) the amount, if any, by which the average export price of wheat, as computed in accordance with the regulations, for that month exceeds $3.25 for grade No. 1 Canada Western Red Spring, established by the Canada Grain Act (basis 13.5% protein content) with other grades adjusted in accordance with the regulations, and (b) in the case of durum wheat, the lesser of (i) $1.75; and (ii) the amount, if any, by which the average export price of wheat for that month exceeds $5.75 for grade No. 1 Canada Western amber durum established by the Canada Grain Act with other lesser grades adjusted in accordance with the regulations, together with interest on each such amount calculated at a rate per annum fixed from time to time by order of the Minister of Finance and in a manner prescribed by the regulations	79,300,000 00	78,670,981 48	629,018 52	69,385 925 31
42b	Payments, in accordance with the regulations prescribed by the Governor in Council, to the persons and the eligible producers described in paragraphs (a) and (b) of Industry, Trade and Commerce Vote 32a as set out in the Schedule to Appropriation Act No. 2, 1973, in respect of wheat produced and sold for human consumption in Canada, in an amount equal to the amount that but for certain administrative and other errors would have been paid to the said persons or eligible producers pursuant to the aforementioned Vote 32a less the amount that was actually paid to the said persons or eligible producers pursuant thereto	2,660,000 00	2,559,344 14	100,655 86	
43b	To authorize the establishment of the Reserve Stock Management Committee consisting of six members, a chairman and one other member, nominated by the Canadian Livestock Feed Board, two members nominated by the Canadian Grain Commission and two members nominated by the Canadian Wheat Board, for the purpose, notwithstanding any other enactment of the Parliament of Canada, of establishing, maintaining and dealing with a reserve stock of feed grain, in accordance with regulations made by the Governor in Council, and such rules not inconsistent with the regulations as may be made by the Committee, and to reimburse the Canadian Wheat Board for the carrying charges incurred with respect to the said reserve	2,100,000 00	1,849,215 08	250,784 92	
Stat.	Payments in connection with the Prairie Grain Advance Payments Act	3,058,348 22	3,058,348 22		1,645,101 40
Stat.	Contributions to superannuation accounts	111,000 00	111,000 00		80,000 00
Stat.	Payments in accordance with the Prairie Grain Provisional Payment Act	41,587 02	41,587 02		8,110 33
					5,832,839 68
	Expenditures from appropriations not required for 1974-75	*112,132,701 24*	*104,281,669 21*	*7,851,032 03*	*85,556,741 04*
		374,156,630 60	355,322,964 03	18,833,666 57	329,146,582 38
	Standards Council of Canada				
45	Payments to the Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act $ 1,222,000 00 45b 56,000 00 Transfer from Treasury Board Vote 7b cost of living allowance 6,385 00	1,284,385 00	1,284,385 00		1,010,000 00
	Statistics Canada				
50	Program expenditures and contributions $ 83,669,789 00 Transfer from Treasury Board Vote 5 contingencies 350,000 00 Transfer from Treasury Board Vote 7b cost of living allowance 2,235,280 00 Transfer from Treasury Board Vote 15 public service bilingualism 863,000 00	87,118,069 00	86,585,591 76	532,477 24	65,756,601 42
Stat.	Contributions to superannuation accounts	6,699,323 00	6,699,323 00		3,867,000 00
Stat.	Refunds of amounts credited to revenue in previous years	119 79	119 79		953 98
		93,817,511 79	93,285,034 55	532,477 24	69,624,555 40
	Total	469,258,527 39	449,892,383 58	19,366,143 81	399,781,137 78

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
TRADE–INDUSTRIAL	1974-75	228,222		3,601		231,823
	1973-74	224,076		2,960		227,036
TOURISM	1974-75	22,819		728		23,547
	1973-74	19,514		596		20,110
GRAINS AND OILSEEDS	1974-75	104,282		107		104,389
	1973-74	85,557		22		85,579
Total department	1974-75	355,323		4,436		359,759
	1973-74	329,147		3,578		332,725
Standards Council of Canada	1974-75	1,284				1,284
	1973-74	1,010				1,010
Statistics Canada	1974-75	93,285	193	7,555		100,647
	1973-74	69,625	153	6,881		76,353
Grand total	1974-75	449,892	193	11,991		461,690
	1973-74	399,782	153	10,459		410,088

*No breakdown by program is available for total departmental revenue of $49,192,000.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
TRADE-INDUSTRIAL PROGRAM								
Industry development	22,502	21,190			164,591	156,300	187,093	177,490
International trade development	23,834	24,412			6,190	4,650	30,024	29,062
Administration	14,688	14,537	295	612			14,983	15,149
Metric conversion	2,341	2,699			17	17	2,358	2,716
Contributions to superannuation accounts	3,805	3,805					3,805	3,805
	67,170	66,643	295	612	170,798	160,967	238,263	228,222
Add: services provided by other departments	3,601	3,601					3,601	3,601
Total cost of program	70,771	70,244	295	612	170,798	160,967	241,864	231,823
TOURISM PROGRAM								
Travel industry development	2,744	1,850			1,330	428	4,074	2,278
Travel marketing	18,712	19,645	35	67			18,747	19,712
Administration	462	351					462	351
Contributions to superannuation accounts	478	478					478	478
	22,396	22,324	35	67	1,330	428	23,761	22,819
Add: services provided by other departments	728	728					728	728
Total cost of program	23,124	23,052	35	67	1,330	428	24,489	23,547
GRAINS AND OILSEEDS PROGRAM								
Marketing	1,966	1,314	10	1	24,986	18,526	26,962	19,841
Grains payments					85,060	84,330	85,060	84,330
Contributions to superannuation accounts	111	111					111	111
	2,077	1,425	10	1	110,046	102,856	112,133	104,282
Add: services provided by other departments	107	107					107	107
Total cost of program	2,184	1,532	10	1	110,046	102,856	112,240	104,389
Standards Council of Canada								
National standardization					787	787	787	787
International standardization					497	497	497	497
Total cost of program					1,284	1,284	1,284	1,284
Statistics Canada								
Economic accounts and statistical integration	7,860	7,524	64	39			7,924	7,563
Business statistics	29,006	28,352	152	130			29,158	28,482
Household and institutional statistics	16,660	18,321	76	66			16,736	18,387
Census	11,707	11,271	291	355			11,998	11,626
Statistical services	7,542	6,687	239	483			7,781	7,170
Marketing services	2,781	2,717	50	160			2,831	2,877
Administration and planning	8,947	9,001	1,725	1,467	19	13	10,691	10,481
Contributions to superannuation accounts	6,699	6,699					6,699	6,699
	91,202	90,572	2,597	2,700	19	13	93,818	93,285
Less: receipts credited to revenue	100	193					100	193
Add: services provided by other departments	7,555	7,555					7,555	7,555
Total cost of program	98,657	97,934	2,597	2,700	19	13	101,273	100,647

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
TRADE-INDUSTRIAL PROGRAM			
GRANTS			
Industry Development			
Grants to universities, provincial research organizations and industrial associations to assist in the establishment and maintenance of centres of advanced technology in specific fields, industrial research associations and industrial research institutes	2,677	1,945	2,494
Grants to the Canadian food industry scholarship fund to assist the up-grading of technological capability in the food industry	15	15	15
Grants, scholarships, bursaries and awards to promote industrial design	573	555	411
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada	330	250	315
Grants and fellowships to advance the management capabilities and practices of Canadian industry	350	124	28
Expenditure not required for the current year			10,000
	3,945	*2,889*	*13,263*
CONTRIBUTIONS			
International Trade Development			
Contributions to develop and sustain exports of Canadian goods and services: by increasing the participation of Canadian companies in capital projects abroad; by supporting work to identify and define market opportunities; by supporting work to adjust marketing methods to exploit identified opportunities by stimulating the interest of foreign buyers in Canadian goods and services; by increasing the participation of Canadian companies in trade fairs abroad and by providing export consortia assistance	3,835	3,387	2,859
Contributions to promote the export of Canadian books	480	480	361
Contributions to Canadian companies and organizations for the purpose of expanding the total market for Canadian agricultural products other than grains and oilseeds	1,770	700	706
Contribution to the Canadian Chamber of Commerce	73	66	
Contribution to the Canada-United Kingdom Chamber of Commerce	24	9	
Contribution to the Chambre de Commerce France/Canada	8	8	28
Expenditures not required for the current year			136
	6,190	*4,650*	*4,090*
Industry Development			
Fees for membership in international organizations:			
International Customs Tariffs Bureau	20	18	17
International Sugar Agreement	40	34	37
International Coffee Organization	40	24	25
International Cocoa Conference	25	19	21
International Tin Council	8	10	7
International Rubber Study Group	4	3	3
International Lead and Zinc Study Group	8	6	7
To assist Canadian manufacturing industry in financing the cost of industrial design projects	850	380	477
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects	29,820	29,499	25,558
General incentives to industry for the expansion of scientific research and development in Canada	26,549	26,549	30,416
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
(a) by supporting selected development programs,			
(b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			
(c) by supporting the establishment of production capacity and qualified sources for production of components part and materials	50,600	48,430	57,503
Contributions to provide for the establishment of development and productivity centres for the benefit of the Canadian textiles and clothing industries	393	4	
Contribution to Fashion Canada	202	202	104
To assist manufacturers in Canada who are eligible under the General Adjustment Assistance Program subject to terms and conditions prescribed by the Governor in Couuncil	413	47	51
Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry, in accordance with regulations of the Governor in Council	45,000	45,000	34,500
Contribution to the Canadian Construction Information Corporation	1,100	935	652
To assist manufacturing and processing industries in undertaking productivity feasibility studies	1,050	396	736
Contributions to assist persons in Canada engaged or about to engage in tanning or in the manufacture of footwear, subject to terms and conditions prescribed by the Governor in Council	1,964	219	
Contributions to advance the management capabilities and practices of Canadian Industry	500	253	135
Contribution to Footwear and Tanning Manufacturers	36	10	6
Contribution to the Canada Book Design Awards	50	50	18
Contribution to the Textile Federation of Canada	1	1	
Contribution to the Canadian Committee of Worldcrafts Council	14	14	1
Contribution to Mohawk College	1	1	16
Contribution to Leigh Instruments	20	10	
Contribution to Canadian Interiors Association	2	2	
Contribution to the Fisheries Council of Canada	200	61	
Contribution to the Montreal Book Fair*	500		
Contribution to the TEX Scope Foundation	13	13	
Contribution to the Wentworth Foundation	12	12	
Contribution to the Shoe Manufacturers Association	2		
Payments of GAAP Insurance Losses	1,209	1,209	192
Expenditure not required for the current year			625
	160,646	*153,411*	*151,107*

*Frozen allotment. Expenditure made in Trade-Industrial Program A.O.&M.

Grants, Contributions and Other Transfer Payments–*Concluded*

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Metric conversion			
Contribution for the Metric Poster Competition	17	17	
	17	*17*	
	170,798	160,967	168,460
TOURISM PROGRAM			
GRANTS			
Travel Industry Development			
Grant to the Travel Industry Association of Canada	50	50	50
	50	*50*	*50*
CONTRIBUTIONS			
Travel Industry Development			
Contributions to assist provinces in the formulation of tourism development plans and assistance to provinces or associations to prepare critical data base information and to improve the technological capability of the tourism industry	1,147	249	276
Fees for memberships in International Organizations:			
International Union of Official Travel Organizations	24	24	18
Pacific Area Travel Association	3	2	2
Contributions to national and commercial organizations to assist in achieving tourism objectives in fields such as research studies, familiarization tours, education, training and package tour development	58	55	33
Contributions to provinces, territories, carriers, tour wholesalers and tour operators to assist in tour development projects	30	30	
Contribution to the Chambre de Commerce of Quebec	18	18	
Expenditures not required for the current year			40
	1,280	*378*	*369*
	1,330	428	419
GRAINS AND OILSEEDS PROGRAM			
Marketing			
Grant to the Rapeseed Association of Canada to promote improvement in the manufacture of Canadian rapeseed products	300	300	300
Fees for membership in the International Wheat Council	60	58	49
Contribution to the Canada Grains Council	50	50	50
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	15,000	11,332	5,946
Contributions to the Brazilian Government for technical and construction costs incurred in the construction of grain silos at grain importing and distributing points in Brazil	1,151	572	
Assistance to Canadian companies and organizations in expanding the total effective market for Canadian grains and oilseeds by supporting selected projects	1,500	412	318
Contribution to the Canadian International Grains Institute	500	355	564
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	500	133	139
Contributions to the Canadian National and Canadian Pacific Limited for repair of 2,400 box cars	3,430	3,430	
Contributions to the Canadian Wheat Board to cover carrying charges on reserve stocks of feed grain	2,100	1,849	
Contribution to Capital Projects–Pilot Plant Corporation	395	35	25
	24,986	*18,526*	*7,391*
Grains Payments			
Payments to persons for delivery of wheat milled for human consumption for the crop year 1972-73	2,660	2,559	
Payments in connection with the Prairie Grain Provisional Payments Act	42	42	8
Payments in connection with the Prairie Grains Advance Payments Act	3,058	3,058	1,645
Payments in the 1974-75 fiscal year to eligible Canadian producers of wheat for wheat produced in Canada and sold for human consumption	79,300	78,671	69,386
Expenditures not required for the current year			5,833
	85,060	*84,330*	*76,872*
	110,046	102,856	84,263
Total department	282,174	264,251	253,142
Standards Council of Canada			
Payment to the Standards Council of Canada within the meaning of section 17 of the Standards Council of Canada Act to be used for the general purposes of section 5 of the Act	1,284	1,284	1,010
Statistics Canada			
CONTRIBUTIONS			
Canada's fee for membership in the Inter-American Statistical Institute	11	11	11
Contribution to the International Statistical Institute	1	1	1
Contribution to the Association for Research in Income and Wealth	1	1	1
Contribution to the Customs Co-operation Council	6		6
	19	13	19
Grand total	283,477	265,548	254,171

Departmental Summary

(in thousands of dollars)

	Total	Department	Standards Council	Statistics Canada	Export Development Corporation	Loans to Canadair	Loans to Automotive Products Manufacturers	Loans to Manufacturers Plant Modernization	Loans to Manufacturers Kennedy Round
OUTLAYS–									
Budgetary and other–									
Operating expenditures	184,323	90,392		90,572					
Capital expenditures	3,380	680		2,700					
Grants, contributions and other transfer payments	265,548	264,251	1,284	13					
Sums credited to revenue	49,385	49,192		193					
Sub-total	*502,636*	*404,515*	*1,284*	*93,478*					
Non-budgetary transactions–									
Increase in accounts receivable									
Decrease in accounts payable									
Other loans made to third parties									
Other repayments of loans received from third parties									
Amounts advanced by Canada	251,746	281			208,934	2,579	202	6,826	5,041
Equity capital invested by Canada	5,000				5,000				
Acquisition of inventories									
Other reductions in liabilities and increases in assets	1,197								
Total outlays	760,579	404,796	1,284	93,478	213,934	2,579	202	6,826	5,041
RECEIPTS–									
Budgetary allocations utilized–									
Annual appropriations	407,925	320,055	1,284	86,586					
Statutory appropriations	41,967	35,268		6,699					
Receipts credited to appropriations									
Sums credited to revenue	49,385	49,192		193					
Sales	3,359								
Other									
Depreciation charged as an expenditure									
Sub-total	*502,636*	*404,515*	*1,284*	*93,478*					
Non-budgetary transactions–									
Decrease in accounts receivable									
Increase in accounts payable									
Other repayments of loans made to third parties									
Other loans received from third parties									
Repayments of amounts advanced by Canada	135,084	267			120,792	2,591	5,482	5,267	520
Equity capital realized									
Decrease in inventories									
Other increases in liabilities or reduction in assets	2,624								
Total receipts	640,344	404,782	1,284	93,478	120,792	2,591	5,482	5,267	520
Net outlays (+) or net receipts (–)	120,235	14	nil	nil	93,142	–12	–5,280	1,559	4,521

Loans to Persons re: Manufacturers of Automotive Products	Loans to Pharmaceutical Products Manufacturers	Deposits by Companies, Fairs and Shows	Statistics Canada Revolving Fund	Loans to Expand Grains & Oilseeds Markets	Loans to Footwear and Tanning Industries	Loans for the purchase of Shares of the De Havilland Aircraft	Loans to Canadair Ltd on option agreement to acquire Canadair Ltd	Contractor's Holdback	Suspense Accounts*	Expo 67 Suspense
			3,359							
			3,359							
91	350				653	23,439	3,350			
		210	48					727	157	55
91	350	210	3,407		653	23,439	3,350	727	157	55
			3,359							
			3,359							
28	137									
		369	736					1,376	143	
28	137	369	4,095					1,376	143	
63	213	−159	−688		653	23,439	3,350	−649	14	55

Net expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains and Oilseeds Program	Total Department	Standards Council of Canada	Statistics Canada	Total
(1) Salaries and wages	41,225	4,808	1,080	47,113		65,979	113,092
	40,266	**4,643**	**685**	**45,594**		**62,587**	**108,181**
	33,303	*3,848*	*522*	*37,673*		*49,665*	*87,338*
(1) Other personnel costs	6,482	928	111	7,521		6,699	14,220
	5,714	**855**	**116**	**6,685**		**6,725**	**13,410**
	4,588	*696*	*89*	*5,373*		*3,898*	*9,271*
(2) Transportation and communications	7,244	3,140	246	10,630		4,936	15,566
	6,951	**2,498**	**118**	**9,567**		**4,804**	**14,371**
	6,014	*2,947*	*135*	*9,096*		*3,857*	*12,953*
(3) Information	1,852	8,035	175	10,062		1,731	11,793
	4,028	**10,495**		**14,523**		**1,375**	**15,898**
	1,482	*7,232*	*7*	*8,721*		*1,027*	*9,748*
(4) Professional and special services	8,742	4,659	406	13,807		6,753	20,560
	7,279	**2,752**	**478**	**10,509**		**7,666**	**18,175**
	7,767	*2,456*	*462*	*10,685*		*4,678*	*15,363*
(5) Rentals	73	180		253		3,685	3,938
	167	**91**		**258**		**3,852**	**4,110**
	151	*151*	*1*	*303*		*3,153*	*3,456*
(6) Purchased repair and upkeep	73	26		99		161	260
	75	**32**		**107**		**151**	**258**
	67	*12*		*79*		*135*	*214*
(7) Utilities, materials and supplies	1,436	612	59	2,107		2,205	4,312
	2,041	**889**	**27**	**2,957**		**3,403**	**6,360**
	1,531	*1,568*	*61*	*3,160*		*2,213*	*5,373*
(9) Construction and acquisition of machinery and equipment	295	35	10	340		1,650	1,990
	612	**67**	**1**	**680**		**2,700**	**3,380**
	550	*80*	*9*	*639*		*980*	*1,619*
(10) Grants, contributions and other transfer payments	170,798	1,330	110,046	282,174	1,284	19	283,477
	160,967	**428**	**102,856**	**264,251**	**1,284**	**13**	**265,548**
	168,460	*419*	*84,263*	*253,142*	*1,010*	*12*	*254,164*
(12) All other expenditures	43	8		51			51
	122	**69**	**1**	**192**		**9**	**201**
	163	*105*	*8*	*276*		*7*	*283*
Total net expenditures	238,263	23,761	112,133	374,157	1,284	93,818	469,259
	228,222	**22,819**	**104,282**	**355,323**	**1,284**	**93,285**	**449,892**
	224,076	*19,514*	*85,557*	*329,147*	*1,010*	*69,625*	*399,782*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold** face type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	45,737,071 62	33,462,600 53
B Refunds of previous years' expenditure	2,203,454 44	2,451,664 09
C Privileges, licences and permits		84 71
D Miscellaneous	1,251,162 65	720,892 33
Total	$49,191,688 71	$36,635,241 66

Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on loans to the Export Development Corporation	42,837,642	
Interest on other loans	2,899,430	45,737,072
B Refunds of previous years' expenditure:		
Assistance vote repayments	2,201,905	
Sundries	1,549	2,203,454
D Miscellaneous		1,251,163
Total		$49,191,689

Note–Statistics Canada distributes SC publications directly and collects the revenue from these sales on behalf of Information Canada in whose revenue account the funds are deposited. This total was $349,090 in 1974-75 and $297,275 in 1973-74.

Statistics Canada

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	34,306 45	13,755 48
B Services and service fees	115,324 00	100,044 98
C Miscellaneous	43,510 24	39,239 34
Total	$193,140 69	$153,039 80

	1974-75
Details	
Non-Tax Revenue–	
A Refunds of previous years' expenditure	34,307
B Services and service fees: special tabulations $70,945; sundries $44,379	115,324
C Miscellaneous	43,510
Total	$193,141

Appendix

Statistics Canada Revolving Fund

(Authorized by Industry, Trade and Commerce Vote L82b, appropriation Act No. 1, 1969, 1968-69, c23)

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974
Deposit with the Receiver General	$1,855,051	$1,325,671
Accounts receivable	102,341	92,623
	$1,957,392	$1,418,294

LIABILITIES	1975	1974
Accounts payable	$985,057	$1,109,310
Advance payments on work in hand	972,155	308,877
Due to Canada		
Surplus per Statement of Operations	180	107
Working capital advance (maximum $250,000)		
	$1,957,392	$1,418,294

Certified correct:

W. C. MACIVER
Director, Financial and Administrative Services

Approved:

P. G. KIRKHAM
Chief Statistician of Canada

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 28, 1975 to the Minister of Industry, Trade and Commerce.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the year ended March 31, 1974)

	1975	1974
INCOME:		
Recoveries in respect of special statistical services performed for government departments and agencies and others	$3,359,510	$3,305,792
EXPENSE:		
Salaries, wages and employee benefits	1,660,090	1,818,729
Enumerators	810,128	382,620
Professional services	302,273	309,649
Office supplies	247,448	239,694
Accommodation	129,122	166,261
Postage	13,982	134,674
Telephone and telegraph	10,558	95,567
Printing	93,105	87,782
Travel	73,513	42,176
Equipment rental	8,734	10,448
Other	10,377	18,085
	3,359,330	3,305,685
Surplus to be transferred to revenue of Canada	$ 180	$ 107

RECONCILIATION WITH PUBLIC ACCOUNTS
AT MARCH 31, 1975

Balance on deposit with Receiver General per balance sheet		$1,855,051
Funds received after March 31, 1975:		
Accounts receivable	$129,739	
Advance payments	120,747	250,486
		2,105,537
Payments made after March 31, 1975 recorded in the Consolidated Revenue Fund at that date		985,238
Balance on deposit with Receiver General per Public Accounts		$1,120,299

NOTE TO THE FINANCIAL STATEMENTS

Operations of the Statistics Canada Revolving Fund were financed by advance payments received from government departments and others; consequently there were no drawings made against the working capital advance authorized.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6

August 28, 1975.

THE HONOURABLE ALASTAIR W. GILLESPIE, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA, ONTARIO.

Dear Mr. Gillespie,

I have examined the balance sheet of the Statistics Canada Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

SECTION 11

1974-75
PUBLIC ACCOUNTS

Justice

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JUSTICE

Objectives

ADMINISTRATION OF JUSTICE PROGRAM

—To provide legal services to the Government of Canada and to government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction, and to propose policy initiatives in connection therewith.

SUPREME AND FEDERAL COURTS OF CANADA PROGRAM

—To provide a general court of appeal for Canada and an additional court for the better administration of the laws of Canada.

LAW REFORM COMMISSION OF CANADA PROGRAM

—To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

TAX REVIEW BOARD PROGRAM

—To provide an easily accessible and independent tribunal for the informal and expenditious disposition of disputes between taxpayers and the Minister of National Revenue.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	ADMINISTRATION OF JUSTICE PROGRAM					
1	Operating expenditures, travelling and other allowances and expenses for judges not provided for by the Judges Act including authority, notwithstanding subsection 21(8) of that Act, to pay travelling allowances to a judge of a district court in Ontario in respect of his attendance at any place in a district other than that at which or in the immediate vicinity of which he is by law obliged to reside on the same basis as expenses are paid to county judges pursuant to subsection 21(1) of that act	$18,124,000 00				
	1b To authorize the transfer of $378,000 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	378,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	436,300 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	102,700 00	19,041,001 00	18,912,452 83	128,548 17	13,694,874 46
5	Canadian Judicial Council–Operating expenditures, including honoraria in respect of the conduct of judicial seminars	$ 126,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	1,000 00	127,000 00	91,615 64	35,384 36	153,394 00
10	The grants listed in the Estimates and contributions	$14,258,000 00				
	10b	1 00				
	10d	1 00				
		14,258,002 00				
	Less transfer to:					
	Vote 1	$378,000 00				
	Vote 15	114,999 00				
	Vote 25	288,999 00				
		781,998 00	13,476,004 00	11,609,731 93	1,866,272 07	2,485,395 34
Stat.	Minister of Justice–Salary and motar car allowance		16,999 92	16,999 92		16,999 92
Stat.	Judges' salaries, allowances and annuities		21,352,727 44	21,352,727 44		19,851,633 72
Stat.	Contributions to superannuation accounts		3,551,000 00	3,551,000 00		2,475,000 00
			57,564,732 36	*55,534,527 76*	*2,030,204 60*	*38,677,297 44*
	SUPREME AND FEDERAL COURTS OF CANADA PROGRAM					
15	Supreme Court of Canada– Operating expenditures	$ 900,000 00				
	15d To authorize the transfer of $114,999 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	114,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	23,530 00	1,038,530 00	1,032,302 12	6,227 88	841,351 69
20	Federal Court of Canada–Operating expenditures	$ 1,864,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	47,245 00	1,911,245 00	1,737,770 05	173,474 95	1,132,699 92
Stat.	Contributions to superannuation accounts		216,000 00	216,000 00		
			3,165,775 00	*2,986,072 17*	*179,702 83*	*1,974,051 61*
	LAW REFORM COMMISSION OF CANADA PROGRAM					
25	Program expenditures	$1,762,000 00				
	25d To authorize the transfer of $288,999 from Justice Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote.	1 00				
	Transfer from Vote 10	288,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	14,265 00	2,065,265 00	2,063,120 52	2,144 48	1,545,013 65
Stat.	Contributions to superannuation accounts		40,000 00	40,000 00		36,000 00
			2,105,265 00	*2,103,120 52*	*2,144 48*	*1,581,013 65*
	TAX REVIEW BOARD PROGRAM					
30	Program expenditures	$ 688,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	14,590 00	702,590 00	537,657 18	164,932 82	403,616 78
Stat.	Members' salaries, allowances and annuities and amounts paid pursuant to subsection 19(1) of the Tax Review Board Act		227,747 30	227,747 30		211,080 68
Stat.	Contributions to superannuation accounts		75,000 00	75,000 00		37,000 00
			1,005,337 30	*840,404 48*	*164,932,82*	*651,697 46*
	Total		63,841,109 66	61,464,124 93	2,376,984 73	42,884,060 16

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal Year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION OF JUSTICE	1974-75	55,535	300	1,817		57,052
	1973-74	38,677	321	2,728		41,084
SUPREME AND FEDERAL COURTS OF CANADA	1974-75	2,986	127	1,275		4,134
	1973-74	1,974	121	1,235		3,088
LAW REFORM COMMISSION OF CANADA	1974-75	2,103	1	131		2,233
	1973-74	1,581		124		1,705
TAX REVIEW BOARD	1974-75	840	1	103		942
	1973-74	652	14	94		732
Total	1974-75	61,464	429	3,326		64,361
	1973-74	42,884	456	4,181		46,609

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION OF JUSTICE PROGRAM								
Administration	4,447	4,424	1,170	1,166			5,617	5,590
Legal services	13,050	13,016					13,050	13,016
Canadian Judicial Council	127	92					127	92
Grants and contributions					13,476	11,576	13,476	11,576
Judges' salaries and allowances	18,149	18,082					18,149	18,082
Judges' annuities and allowances to widows					3,595	3,628	3,595	3,628
Contributions to superannuation accounts	3,551	3,551					3,551	3,551
	39,324	39,165	1,170	1,166	17,071	15,204	57,565	55,535
Less: receipts credited to revenue	300	300					300	300
Add: services provided by other departments	1,817	1,817					1,817	1,817
Total cost of program	40,841	40,682	1,170	1,166	17,071	15,204	59,082	57,052
SUPREME AND FEDERAL COURTS OF CANADA PROGRAM								
Supreme Court	1,021	1,014	18	18			1,039	1,032
Federal Court	1,816	1,643	95	95			1,911	1,738
Contributions to superannuation accounts	216	216					216	216
	3,053	2,873	113	113			3,166	2,986
Less: receipts credited to revenue	127	127					127	127
Add: services provided by other departments	1,275	1,275					1,275	1,275
Total cost of program	4,201	4,021	113	113			4,314	4,134
LAW REFORM COMMISSION OF CANADA PROGRAM								
Law Reform Commission of Canada	2,058	2,056	7	7			2,065	2,063
Contribution to superannuation account	40	40					40	40
	2,098	2,096	7	7			2,105	2,103
Less: receipts credited to revenue	1	1					1	1
Add: services provided by other departments	131	131					131	131
Total cost of program	2,228	2,226	7	7			2,235	2,233
TAX REVIEW BOARD								
Tax Review Board	915	725	15	40			930	765
Contribution to superannuation account	75	75					75	75
	99	800	15	40			1,005	840
Less: receipts credited to revenue	1	1					1	1
Add: services provided by other departments	103	103					103	103
Total cost of program	1,092	902	15	40			1,107	942

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada	2	1	1
Grant to the International Commission of Jurists	10	10	10
Grant to l'Institut International de Droit d'Expression Française (I.D.E.F.)	2	2	2
Grants to various associations who are concerned with the development of law in Canada	10	9	10
Grants for research in the legal field	10	10	10
Scholarships to encourage student specialization in legislative drafting	16	12	4
Grants to encourage native people to enter the legal profession	50	35	28
Grants to subsidize meetings between members of the judiciary and native people	50		
Grant to the Centre of Criminology, University of Toronto	50	50	50
Grant to the Centre International de Criminologie Comparée	25	25	
Grant to the Faculty of Law, University of Manitoba for the National Conference on the Law and Women	20	20	18
Grant to the Service de Documentation Juridique Inc.	70	70	
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	60	33	31
Pensions under the Judges' Act	3,595	3,595	3,094
Contributions to individual neighbourhood projects to assist with the cost of legal aid	400	370	179
Contributions to Native Court-Worker Program	625	624	60
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems	10,007	9,166	1,626
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	1,100	639	150
Contributions to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces	240	224	199
Contributions for a Summer Exchange Program between civil and common law students	184	154	76
Contribution to the Canadian Law Information Council	500	110	2
Contribution to Commissioners on uniformity of legislation	25	25	
Contribution–National Indian Brotherhood	10	10	
Contribution to Canadian Association of Chiefs of Police–(Law Amendments Committee)	10	10	
Expenditures not required for current year			30
Total	17,071	15,204	5,580

Net Expenditure by Program and Standard Object

(In Thousands of Dollars)

STANDARD OBJECT	Administration of Justice Program	Supreme and Federal Courts of Canada Program	Law Reform Commission of Canada Program	Tax Review Board Program	Total
(1) Salaries & wages	31,151	1,993	392	667	34,203
	31,094	**1,855**	**392**	**545**	**33,886**
	26,951	*1,216*	*328*	*419*	*28,914*
(1) Other personnel costs	3,551	216	40	75	3,882
	3,551	**216**	**40**	**75**	**3,882**
	2,482		*36*	*37*	*2,555*
(2) Transportation and communications	1,689	148	173	88	2,098
	1,679	**139**	**172**	**87**	**2,077**
	1,500	*100*	*95*	*69*	*1,764*
(3) Information	370	82	278		730
	372	**82**	**278**		**732**
	364	*64*	*96*	*2*	*526*
(4) Professional and special services	900	254	1,118	115	2,387
	880	**248**	**1,118**	**59**	**2,305**
	741	*256*	*920*	*74*	*1,991*
(5) Rentals	23	105	2	10	140
	22	**90**	**2**	**5**	**119**
	92	*86*	*19*	*6*	*203*
(6) Purchased repair and upkeep	32	8	1	3	44
	30	**4**	**1**	**3**	**38**
	20	*7*			*27*
(7) Utilities, materials and supplies	978	233	73	30	1,314
	980	**229**	**72**	**25**	**1,306**
	512	*164*	*61*	*24*	*761*
(9) Construction and acquisition of machinery and equipment	1,172	113	7	15	1,307
	1,167	**112**	**7**	**40**	**1,326**
	204	*73*	*9*	*20*	*306*
(10) Grants, contributions and other transfer payments	17,071				17,071
	15,204				**15,204**
	5,580				*5,580*
(12) All other expenditures	628	14	21	2	665
	556	**11**	**21**	**1**	**589**
	231	*8*	*17*	*1*	*257*
Total net expenditures	57,565	3,166	2,105	1,005	63,841
	55,535	**2,986**	**2,103**	**840**	**61,464**
	38,677	*1,974*	*1,581*	*652*	*42,884*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic type* are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Federal & Supreme Courts	Law Reform	Tax Review Board
OUTLAYS–					
Budgetary and other–					
Operating expenditures	44,934	39,165	2,873	2,096	800
Capital expenditures	1,326	1,166	113	7	40
Grants, contributions & other transfer payments	15,204	15,204			
Sums credited to revenue	429	300	127	1	1
Sub-total	*61,893*	*55,835*	*3,113*	*2,104*	*841*
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada					
Equity capital invested by Canada					
Acquisition of inventories					
Other reductions in liabilities & increases in assets					
Total outlays	61,893	55,835	3,113	2,104	841
RECEIPTS–					
Budgetary allocations utilized–					
Annual appropriations	35,985	30,614	2,770	2,063	538
Statutory appropriations	25,479	24,921	216	40	302
Receipts credited to appropriations					
Sums credited to revenue	429	300	127	1	1
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*61,893*	*55,835*	*3,113*	*2,104*	*841*
Non-budgerary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans made to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada					
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets					
Total receipts	61,893	55,835	3,113	2,104	841
Net outlays (+) or net receipts (–)	Nil	Nil	Nil	Nil	Nil

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Refund of previous years' expenditure	42,154 26	88,486 69
B Services and service fees	94,056 82	97,837 88
C Proceeds from sales	430 10	617 69
D Miscellaneous	291,942 87	269,280 65
Total	$428,584 05	$456,222 91

	1974-75
Details	
A Refunds of previous years' expenditure	42,154
B Services and service fees: court costs $347, Federal Court fees $93,710	94,057
C Proceeds from sales	430
D Miscellaneous: Fines and forfeitures $262,418, Supreme Court fees $25,046, sundries $4,479	291,943
Total	$428,584

SECTION 12

1974-75
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Information Canada

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LABOUR

Department

Objective

—To achieve economic and social progress with justice through the promotion of good industrial relations and improved working conditions.

Canada Labour Relations Board

Objective

—To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Information Canada

Objectives

—To explain many aspects of federal government policies and programs to Canadians; to provide information that will assist the Government in assessing what Canadians think about federal policies and programs; on request, to co-ordinate federal information programs and assist departments and agencies to improve the quality and efficiency of their information services.

—To provide an effective and economical exhibit and display service to federal government departments and agencies on a recovery basis.

—To provide information to the public and governments through a publishing service and to promote a high standard of excellence in government publications.

Appropriations and Expenditures

		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
1	Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	$15,019,000 00			
	1b	517,000 00			
	1d	1 00			
	Transfer from Treasury Board Vote 5 contingencies	125,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	296,060 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	239,911 00			
		16,196,972 00	15,966,892 88	230,079 12	13,285,015 58
Stat.	Minister of Labour–Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Payments of compensation respecting Public Service Employees (R.S. c. G-8) and Merchant Seamen (R.S. c. M-11)	6,904,120 95	6,904,120 95		6,791,424 89
Stat.	Contributions to superannuation accounts	1,077,000 00	1,077,000 00		786,000 00
		24,195,092 87	*23,965,013 75*	*230,079 12*	*20,879,440 39*
	Canada Labour Relations Board				
5	Program expenditures	$ 1,579,000 00			
	Transfer from Treasury Board Vote 5 contingencies	388,300 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	33,500 00			
		2,000,800 00	2,000,735 44	64 56	1,272,666 99
Stat.	Contributions to superannuation accounts	113,000 00	113,000 00		
Stat.	Federal Court awards	1,065 10	1,065 10		
		2,114,865 10	*2,114,800 54*	*64 56*	*1,272,666 99*
	Information Canada				
10	Program expenditures and authority to spend revenue received during the year	$ 7,650,800 00			
	10a To extend the purposes of Labour Vote 10 of the Main Estimates, 1974-75 to include reimbursement in the amount of $400,000 towards the operating loss of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970 and to charge the said revolving fund with expenditures in the amount of $400,000, payment of which was authorized for the purposes of the said revolving fund under Special Governor General's Warrant issued pursuant to P.C. 1974-1519 and to provide a further amount of	400,000 00			
	10d To extend the purposes of Labour Vote 10, Appropriation Act No. 3, 1974, to include reimbursement in the amount of $136,763 toward the operating loss of the Expositions Revolving Fund established by Loans, Investments and Advances Vote L149b, Appropriation Act No. 1, 1970; additional amount required	136,763 00			
	Transfer from Treasury Board Vote 5 contingencies	139,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	125,660 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	217,600 00			
		8,669,823 00	8,601,821 34	68,001 66	10,593,153 46
Stat.	Contributions to superannuation accounts	401,000 00	401,000 00		373,000 00
		9,070,823 00	*9,002,821 34*	*68,001 66*	*10,966,153 46*
	Total	35,380,780 97	35,082,635 63	298,145 34	33,118,260 84

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department	1974-75	23,965	117	1,550		25,398
	1973-74	20,879	15	1,487		22,351
Canada Labour Relations Board	1974-75	2,115	3	296		2,408
	1973-74	1,273	5	24		1,292
Information Canada	1974-75	9,003	1,733	869		8,139
	1973-74	10,966	3,410	1,038		8,594
Total	1974-75	35,083	1,853	2,715		35,945
	1973-74	33,118	3,430	2,549		32,237

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
General administration	4,081	4,006	630	570	55	55	4,766	4,631
Public relations and information services	1,232	1,207		16			1,232	1,223
Industrial relations	2,122	2,137		9			2,122	2,146
Employment standards	4,848	4,864		20	15	11	4,863	4,895
Research and development	2,691	2,587		1	65	65	2,756	2,653
Transitional assistance benefits					60	56	60	56
Adjustment assistance benefits					415	380	415	380
Payments of compensation respecting public service employees and merchant seamen	6,891	6,891			13	13	6,904	6,904
Contributions to superannuation accounts	1,077	1,077					1,077	1,077
	22,942	22,769	630	616	623	580	24,195	23,965
Less: receipts credited to revenue		117						117
Add: services provided by other departments	1,550	1,550					1,550	1,550
Total cost of program	24,492	24,202	630	616	623	580	25,745	25,398
Canada Labour Relations Board								
Canada Labour Relations Board	2,076	2,032	39	83			2,115	2,115
Less: receipts credited to revenue	10	3					10	3
Add: services provided by other departments	296	296					296	296
Total cost of program	2,362	2,325	39	83			2,401	2,408
Information Canada								
Enquiry services	2,106	2,164	85	25			2,191	2,189
Communication services	1,181	1,086	10	4			1,191	1,090
Publishing and distributing services	2,500	2,500					2,500	2,500
Audio-visual services	747	799					747	799
Administration	2,415	2,342	16	21			2,431	2,363
Contributions to superannuation accounts	401	401					401	401
	9,350	9,292	111	50			9,461	9,342
Less: receipts and revenues credited to the vote	390	339					390	339
	8,960	8,953	111	50			9,071	9,003
Less: receipts credited to revenue		1,733						1,733
Add: services provided by other departments	869	869					869	869
Total cost of program	9,829	8,089	111	50			9,940	8,139

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
Contribution to the Industrial Relations Centre of McGill University to provide funds for the International Conference on Trends in Industrial and Labour Relations	25	25	
Grant to the Canadian Historical Association to launch a publication–The Labour History Annual	5	5	
Grant to the Labour College of Canada	25	25	20
Grants for special research studies in the labour field	15	11	15
Grants to International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the Institute	25	25	25
Grants for special research studies in the labour field	40	40	40
Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council, to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada-United States agreement on automotive products including undischarged commitments of previous years	60	56	30
Payments of adjustment assistance benefits in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile, clothing, leather footwear and tanning industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable	415	380	318
Merchant Seamen Compensation–Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	13	13	14
Total	623	580	462

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Information Canada	Total
(1) Salaries and wages	10,586	1,452	4,248	16,286
	10,579	**1,299**	**4,047**	**15,925**
	8,846	*686*	*3,912*	*13,444*
(1) Other personnel costs	6,978	113	401	7,492
	6,979	**113**	**403**	**7,495**
	6,302		*373*	*6,675*
(2) Transportation and communications	830	252	375	1,457
	973	**209**	**413**	**1,595**
	845	*125*	*456*	*1,426*
(3) Information	1,027	40	303	1,370
	734	**77**	**13**	**824**
	807	*24*	*99*	*930*
(4) Professional and special services	2,647	106	490	3,243
	2,454	**175**	**958**	**3,587**
	2,817	*112*	*2,695*	*5,624*
(5) Rentals	69	22	81	172
	73	**44**	**87**	**204**
	55	*9*	*102*	*166*
(6) Purchased repair and upkeep	28	5	14	47
	25	**1**	**13**	**39**
	29		*14*	*43*
(7) Utilities, materials and supplies	279	60	401	740
	515	**108**	**321**	**944**
	285	*83*	*2,912*	*3,280*
(9) Construction and acquisition of machinery and equipment	630	39	111	780
	616	**83**	**49**	**748**
	90	*232*	*245*	*567*
(10) Grants, contributions and other transfer payments	623			623
	580			**580**
	462		*247*	*709*
(12) All other expenditures	498	26	3,037	3,561
	437	**6**	**3,038**	**3,481**
	341	*2*	*1*	*344*
(1-12) Total	24,195	2,115	9,461	35,771
	23,965	**2,115**	**9,342**	**35,422**
	20,879	*1,273*	*11,056*	*33,208*
(13) *Less:* receipts and revenues credited to the vote			390	390
			339	**339**
			90	*90*
Total net expenditures	24,195	2,115	9,071	35,381
	23,965	**2,115**	**9,003**	**35,083**
	20,879	*1,273*	*10,966*	*33,118*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Information Canada	Canada Labour Relations Board	Information Canada Expositions Revolving Fund	Information Canada Publishing Revolving Fund
OUTLAYS–						
Budgetary and other–						
Operating expenditures	49,218	22,769	9,292	2,032	8,314	6,811
Capital expenditures	1,048	616	50	83	17	282
Grants contributions and other transfer payments	580	580				
Sums credited to revenue	1,853	117	1,733	3		
Sub-total	*52,699*	*24,082*	*11,075*	*2,118*	*8,331*	*7,093*
Non-budgetary transactions–						
Increase in accounts receivable	1,229				309	920
Decrease in accounts payable						
Other loans made to third parties						
Other repayments of loans received from third parties	109				101	8
Amounts advanced by Canada						
Equity capital invested by Canada						
Acquisition of inventories	2,519				279	2,240
Other reductions in liabilities and increases in assets						
Total outlays	56,556	24,082	11,075	2,118	9,020	10,261
RECEIPTS–						
Budgetary allocations utilized–						
Annual appropriations	27,107	15,967	8,602	2,001	537	
Statutory appropriations	8,513	7,998	401	114		
Receipts credited to appropriations	339		339			
Sums credited to revenue	1,853	117	1,733	3		
Sales	11,773				7,581	4,192
Other	2,310					2,310
Depreciation charged as an expenditure	73				36	37
Sub-total	*51,968*	*24,082*	*11,075*	*2,118*	*8,154*	*6,539*
Non-budgetary transactions–						
Decrease in accounts receivable						
Increase in accounts payable	1,737				1,027	710
Other repayments of loans made to third parties						
Other loans received from third parties	670					670
Repayments of amounts advanced by Canada						
Equity capital realized						
Decrease in inventories						
Other increased in liabilities or reduction in assets	254					254
Total receipts	54,629	24,082	11,075	2,118	9,181	8,173
Net outlays (+) or net receipts (–)	1,927	nil	nil	nil	–161	2,088

Revenues

	1974-75	1973-74
Department		
Comparative Summary		
Non-Tax Revenue–		
Return on investments	$ 312 07	$ 288 11
Refunds of previous years' expenditure	5,282 83	10,097 09
Services and service fees	4,255 03	3,046 91
Proceeds from sales	313 91	282 35
Miscellaneous	107,096 57	1,601 13
Total	$117,260 41	$15,315 59

	1974-75	1973-74
Canada Labour Relations Board		
Comparative Summary		
Non-Tax Revenue–		
A Refund of previous years' expenditure	63 15	197 00
B Proceeds from sales	2,497 00	5,013 75
Total	$2,560 15	$5,210 75

	1974-75
Details	
Non-Tax Revenue–	
A Refunds of previous years' expenditure	63
B Proceeds from sales: sale of transcripts	2,497
Total	$2,560

	1974-75	1973-74
Information Canada		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure	1,732,206 57	31,951 26
Services and service fees		200 00
Proceeds from sales		3,315,466 15
Privileges, licences and permits		44,062 93
Miscellaneous	207 50	18,296 66
Total	$1,732,414 07	$3,409,977 00

Appendix 1

Information Canada—Publishing Revolving Fund

(authorized by Appropriation Act No. 3, 1974, Labour Vote L15)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1974-75
Current assets	
Accounts receivable	
Government departments and agencies	$ 236,640
Non-government (Note 4)	670,059
	906,699
Royalties receivable	13,629
Advances	3,733
Prepaid expenses	3,801
Inventory of publications—at cost (Note 5)	2,239,520
	3,167,382
Capital assets	
Furniture and equipment	282,105
Less: Accumulated allowance for depreciation	36,868
	245,237
Crown copyrights at nominal value (Note 6)	1
	$3,412,620

LIABILITIES	1974-75
Current liabilities	
Accounts payable and accrued liabilities	$ 467,081
Due to the Consolidated Revenue Fund (Note 7)	242,561
Customers' deposits	276,924
Deferred subscription revenue	393,508
	1,380,074
Equity	
Advances from Canada as working capital (authorized $2,750,000) (Note 2)	2,096,421
Less: Replacement funds available for purchase of capital assets	8,582
	2,087,839
Capital assets financed from parliamentary appropriations	253,820
Deficit—Net loss for the year	(309,113)
	2,032,546
	$3,412,620

The accompanying notes are an integral part of the financial statements.

Certified correct:

F. LIBERA
Assistant Director General

Approved:

G. R. D'AVIGNON
Director General

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of September 5, 1975 to the Minister of Labour.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Revenue		
Sales of publications		$4,191,528
Expenditure		
Direct cost of publications	$2,403,810	
Warehousing and distribution	2,091,552	
Mail order operations	536,354	
Marketing operations	207,901	
Bookstore operations	832,227	
Publishing satellite	60,456	
Administration	678,976	
	6,811,276	
Recovery of cost for the free and subsidized distribution (Note 7)	2,270,234	4,541,042
Operating loss		349,514
Other income		
Royalties revenue	39,201	
Miscellaneous	1,200	40,401
Net loss for the year (Note 5)		$ 309,113

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Accounts receivable

No provision is made for doubtful accounts receivable because debts due to the Crown which are determined to be uncollectible may be written off only in accordance with the Deletion of Debt Regulations.

Fixed assets and depreciation

Fixed assets are stated at acquisition cost, except for those financed from parliamentary appropriations prior to March 31, 1974 which are stated at acquisition cost less accumulated allowance for depreciation as at April 1, 1974. Depreciation is calculated at 10% per annum of acquisition cost on a straight line basis.

Accrual accounting

The accounts are recorded on an accrual basis. However, pursuant to acceptable Government accounting procedures, the Fund elected to hold open its accounts to record cheques issued during the thirty days following the end of the fiscal year.

2. Establishment of the Fund

The Fund became operational on April 1, 1974 as authorized by Labour Vote L15, Appropriation Act No. 3, 1974 with authority to draw funds from the Consolidated Revenue Fund not exceeding at any time $2,750,000 for working capital purposes.

Appendix 1—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

The Fund acquired the following assets and liabilities on April 1, 1974:

(a)	Accounts receivable	$ 693,591
	Inventories of publications (Note 3)	1,588,618
		2,282,209
	Less: Current liabilities	567,525
		$1,714,684
(b)	Capital assets financed from parliamentary appropriations prior to April 1, 1974:	
	Furniture and equipment, at cost	$ 340,414
	Less: Accumulated depreciation	86,595
		253,819
	Crown copyrights, at nominal value	1
		$ 253,820

3. Inventories of publications acquired by the Fund on April 1, 1974 did not include stocks consigned to certain other Government departments who were unable to confirm the balances held by them. Furthermore, accurate inventory records were not maintained by Information Canada to control the quantities and value of these stocks. Consequently, the amount paid of $1,714,684 to the Consolidated Revenue Fund for the net assets was deficient by the cost of these publications estimated by management at approximately $100,000.

4. Accounts receivable

Accounts receivable from non-government customers of $670,059 included accounts totalling $262,825 which were overdue for more than four months. No provision was made in the current year for accounts receivable which may become uncollectible.

During the year, accounts receivable totalling $6,749 were written off in accordance with the Deletion of Debt Regulations.

5. Inventories on consignment

Inventories of publications do not include stocks consigned to certain other Government departments who were unable to confirm the balances held by them on March 31, 1975. Furthermore, accurate inventory records were not maintained by the Fund to control the quantities and value of these stocks. Consequently, the value of the inventories at March 31, 1975 is understated, and the net loss for the year is overstated, by the cost of the publications estimated by management at approximately $70,000.

6. Crown copyrights

The Fund acquired responsibility for protecting and administering the Crown copyrights of Government publications which are recorded in the accounts at a nominal value of $1.

7. Due to the Consolidated Revenue Fund

In accordance with the 1974-75 Main Estimates subsequently authorized by Labour Vote 10, Appropriation Act No. 3, 1974, an amount of $2,500,000 was transferred by Informaton Canada to the Fund and recorded as revenue representing recovery of cost incurred by the Fund for the free and subsidized distribution of government publications. Although direct expenditure accounts were not maintained by the Fund for this purpose, the applicable costs were computed and amounted to only $2,270,234. Consequently, the remaining balance of $229,766 is refundable by the Fund to the Consolidated Revenue Fund through the appropriation accounts of Information Canada.

During the year the Fund received royalty revenue of $12,795 which was earned prior to April 1, 1974 and is therefore refundable to the Consolidated Revenue Fund.

8. Supplementary information

The Fund was charged an amount of $125,000 representing an estimate of manpower services, at standard salary rates, provided by Information Canada.

The following expenditures were charged to operations during the year: depreciation expense $36,868; interest paid of $41,968 on advances from the Consolidated Revenue Fund as working capital.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6

September 5, 1975.

THE HONOURABLE JOHN C. MUNRO, P.C., B.A., M.P.,
MINISTER OF LABOUR,
OTTAWA, ONTARIO.

Dear Mr. Munro,

I have examined the balance sheet of Information Canada—Publishing Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the Fund as at March 31, 1975 and the results of its operations for the year then ended, except that:

(i) the amount paid to the Consolidated Revenue Fund for the net assets acquired on April 1, 1974 was deficient by the value of publications held on consignment by certain Government departments, as explained in Note 3 to the financial statements;

(ii) the value of inventories at March 31, 1975 is understated, and the net loss for the year is overstated, by the value of publications held on consignment by certain Government departments, as explained in Note 5 to the financial statements.

The statements have been prepared in accordance with generally accepted accounting principles except that no provision was made in the current year for accounts receivable which may become uncollectible, as explained in Notes 1 and 4 to the financial statements.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2
Information Canada—Expositions Revolving Fund
(Authorized by Supply and Services Vote 149b, Appropriation Act No. 1, 1970)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Accounts receivable	$ 567,914	$259,005
Inventories—at cost		
Production materials	343,660	63,589
Work-in-process	11,573	12,792
	355,233	76,381
	923,147	335,386
Fixed assets—at cost		
Machinery and equipment	229,090	212,352
Furniture and fixtures	115,927	115,670
	345,017	328,022
Less: Accumulated allowance for depreciation	166,093	129,813
	178,924	198,209
	$1,102,071	$533,595

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$1,031,617	$ 4,767
Advances by departments and agencies of the Government of Canada	7,897	109,007
	1,039,514	113,774
Equity		
Advances from Canada as working capital (authorized $1,750,000)	591,783	731,403
Less: Replacement funds available for purchase of fixed assets	132,832	111,172
	458,951	620,231
Assets financed from parliamentary appropriations	336,353	336,353
Deficit		
Balance at beginning of year	536,763	245,793
Recovered from Labour Votes 10a and 10d (Vote 5b in 1974)	(536,763)	(245,793)
Net loss for the year	732,747	536,763
Balance at end of year	732,747	536,763
	62,557	419,821
	$1,102,071	$ 533,595

The accompanying notes are an integral part of the financial statements.

Certified correct:

C. F. DALEY
Acting Director

Approved:

G. R. D'AVIGNON
Director General

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 28, 1975 to the Minister of Labour.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE PERIOD ENDED MARCH 31, 1975

	1975	1974
Sales		
Exhibitions and displays	$7,581,439	$5,849,811
Cost of sales		
Direct projects costs		
Materials	553,020	662,946
Exhibit space rental costs	607,984	307,676
Customs, freight and duty	400,549	425,111
Travel and communications	117,774	118,620
Subcontracts	2,981,774	1,791,452
Production costs		
Shop production	1,291,298	1,146,301
Project management	737,381	551,459
Design	653,873	608,970
Receiving and shipping	183,681	188,441
Storage	165,963	61,214
	7,693,297	5,862,190
Work-in-process	11,573	12,792
	7,681,724	5,849,398
Administration expense	632,462	537,176
	8,314,186	6,386,574
Net loss for the year	$ 732,747	$ 536,763

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy

   Fixed assets and depreciation

   Fixed assets are stated at acquisition cost. Depreciation is calculated at varying rates on a straight line basis over the estimated life of the assets and is not charged in the year of acquisition.

2. Supplementary information

   The Fund was charged an amount of $141,000 representing an estimate of manpower services, at standard salary rates, provided by Information Canada.

   The following expenditures were charged to operations during the year: depreciation expense $36,884; interest expense $116,358.

3. Comparative figures

   Certain figures for the previous year have been reclassified to conform to the current year's presentation.

Appendix 2–*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6

August 28, 1975

THE HONOURABLE JOHN C. MUNRO, P.C. B.A., M.P.,
MINISTER OF LABOUR,
OTTAWA, ONTARIO

Dear Mr. Munro,

I have examined the balance sheet of Information Canada–Expositions Revolving Fund as at March 31, 1975 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

SECTION 13

1974-75
PUBLIC ACCOUNTS

Manpower and Immigration

Department
Immigration Appeal Board
Unemployment Insurance Commission

CONTENTS

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MANPOWER AND IMMIGRATION

Department

Objectives

—To provide direction and efficient and timely service to the department, direct the operations of the regional offices and ensure that requirements of other departments and agencies are fulfilled on time.

—To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand qualitatively, quantitatively and geographically.

—To administer the admission of immigrants and non-immigrants in accordance with the economic, social and cultural interests of Canada.

—To ensure that departmental policies and programs are developed, planned and altered as necessary to make the maximum contribution to the attainment of the departmental goals. To provide information and analyses vital to the effective operation of discretionary programs.

Immigration Appeal Board

Objective

—To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds.

Unemployment Insurance Commission

Objectives

—To administer contracts entered into under the Government Annuities Act.

—To provide short-term financial relief and other assistance to workers eligible under the Unemployment Insurance Act, 1971.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures	$ 20,060,000 00			
	1b	769,000 00			
	Transfer from Treasury Board Vote 5 contingencies	742,344 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	497,195 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,053,400 00			
		23,121,939 00	22,785,199 69	336,739 31	18,580,577 57
Stat.	Minister of Manpower and Immigration—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	1,397,000 00	1,397,000 00		923,000 00
		24,535,938 92	*24,199,199 61*	*336,739 31*	*19,520,577 49*
	DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM				
5	Operating expenditures, payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act and recoverable expenditures on behalf of the Unemployment Insurance Act, 1971	$291,912,000 00			
	5b To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1974, to authorize payments to provinces pursuant to contracts entered into under section 5 of the Adult Occupational Training Act in respect of innovative, developmental or experimental activities undertaken by the provinces to improve manpower training; and to provide a further amount of	$16,757,000 00			
	5d To authorize the transfer of $9,963,000 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote, and to provide a further amount of	19,041,122 00			
	Transfer from Vote 10	9,963,0000			
	Transfer from Treasury Board Vote 5 contingencies	7,184,729 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	2,968,580 00			
	Transfer from Treasury Board Vote 10 student summer employment	5,824,000 00			
		353,650,431 00	350,696,724 57	2,953,706 43	318,115,282 97
10	The grant listed in the Estimates and contributions, including payments to municipal and other public bodies and community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such organizations in respect to projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	$232,677,000 00			
	10b To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1974, to authorize the Minister, pursuant to a special cooperative project respecting training agreed to by a province, to pay training allowances under section 7 of the Adult Occupational Training Act, to trainees in that province, at a rate less than the minimum rate set out in section 8 of the Act, and to provide a further amount of	82,120,000 00			
	10d To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act No. 3, 1974, to include capital expenditures to be incurred by the provinces on occupational training facilities during the 1975-76 to 1980-81 fiscal years, inclusive	1 00			
	Transfer from Treasury Board Vote 10 student summer employment	25,146,000 00			
		339,943,001 00			
	Less transfer to Vote 5	9,963,000 00			
		329,980,001 00	320,701,302 90	9,278,698 10	374,921,750 43
Stat.	Contributions to superannuation accounts	9,533,000 00	9,533,000 00		5,830,000 00
Stat.	Refunds of amounts credited to revenue in previous years	203 48	203 48		
	Expenditures from appropriations not required for 1974-75				326,947 78
		693,163,635 48	*680,931,230 95*	*12,232,404 53*	*699,193,981 18*

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
Department—*Concluded*					
	IMMIGRATION PROGRAM				
15	Program expenditures and contributions	$35,639,000 00			
	15b	669,000 00			
	15d	2,255,000 00			
	Transfer from Treasury Board Vote 5 contingencies	2,227,017 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	934,585 00			
			41,724,602 00	41,247,580 52	477,021 48	34,243,094 40
Stat.	Contributions to superannuation accounts		2,929,000 00	2,929,000 00		1,762,000 00
Stat.	Write-off of active assets		259,662 23	259,662 23		804,381 27
Stat.	Refunds of amounts credited to revenue in previous years		44,993 25	44,993 25		19,469 73
			44,958,257 48	*44,481,236 00*	*477,021 48*	*36,828,945 40*
	PLANNING AND RESEARCH PROGRAM					
20	Program expenditures and the grants listed in the Estimates	$7,606,000 00				
	20b	242,000 00				
	Transfer from Treasury Board Vote 5 contingencies	150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	172,080 00				
			8,170,080 00	8,047,014 12	123,065 88	6,868,765 41
Stat.	Contributions to superannuation accounts		611,000 00	611,000 00		402,000 00
			8,781,080 00	*8,658,014 12*	*123,065 88*	*7,270,765 41*
			771,438,911 88	758,269,680 68	13,169,231 20	762,814,269 48
	Immigration Appeal Board					
25	Program expenditures	$3,027,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	70,715 00				
			3,097,715 00	2,375,926 14	721,788 86	1,456,636 94
Stat.	Contributions to superannuation accounts		264,000 00	264,000 00		79,000 00
			3,361,715 00	2,639,926 14	721,788 86	1,535,636 94
	Unemployment Insurance Commission					
	ANNUITIES PROGRAM					
30	Program expenditures		1,419,000 00	1,316,349 20	102,650 80	1,168,397 04
Stat.	Contributions to superannuation accounts		127,000 00	127,000 00		86,000 00
Stat.	Payments under the Supplementary Retirement Benefits Act		5,934 52	5,934 52		1,127 76
			1,551,934 52	*1,449,283 72*	*102,650 80*	*1,255,524 80*
	ADMINISTRATION PROGRAM					
	Transfer from Treasury Board Vote 15 public service bilingualism		1,654,700 00	797,586 09	857,113 91	
Stat.	Government's contribution to the Unemployment Insurance Account (R.S. c. U-2)		897,115,464 00	897,115,464 00		856,176,615 00
Stat.	Government's contribution in respect of fishermen's benefits (R.S. c. U-2)		23,276,388 00	23,276,388 00		21,358,654 00
			922,046,552 00	*921,189,438 09*	*857,113 91*	*877,535,269 00*
			923,598,486 52	922,638,721 81	959,764 71	878,790,793 80
	Total		1,698,399,113 40	1,683,548,328 63	14,850,784 77	1,643,140,700 22

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974-75	24,199	34	2,538		26,703
	1973-74	19,520	5	1,978		21,493
DEVELOPMENT AND UTILIZATION OF MANPOWER	1974-75	680,931	2,204	16,657		695,384
	1973-74	699,194	2,077	11,298		708,415
IMMIGRATION	1974-75	44,482	551	5,975		49,906
	1973-74	36,829	577	3,485		39,737
PLANNING AND RESEARCH	1974-75	8,658	3	961		9,616
	1973-74	7,271	90	618		7,799
Total department	1974-75	758,270	2,792	26,131		781,609
	1973-74	762,814	2,749	17,379		777,444
Immigration Appeal Board	1974-75	2,640		460		3,100
	1973-74	1,536		232		1,768
Unemployment Insurance Commission						
ANNUITIES	1974-75	1,449		333		1,782
	1973-74	1,256		220		1,476
ADMINISTRATION	1974-75	921,190				921,190
	1973-74	877,535				877,535
Total Unemployment Insurance Commission	1974-75	922,639		333		922,972
	1973-74	878,791		220		879,011
Grand Total	1974-75	1,683,549	*2,792	26,924		1,707,681
	1973-74	1,643,141	2,749	17,831		1,658,223

*Does not include amount credited to non-tax revenue for Unemployment Insurance Commission: Miscellaneous $179.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
General administration	1,795	2,528	22	82			1,817	2,610
Financial and management services	11,010	8,723	97	245			11,107	8,968
Information services	1,003	1,108	4	18			1,007	1,126
Personnel services	2,811	2,673	13	20			2,824	2,693
Regional administration	6,177	7,227	37	59			6,214	7,286
Canada manpower and immigration council	169	116	1	3			170	119
Contributions to superannuation accounts	1,397	1,397					1,397	1,397
	24,362	23,772	174	427			24,536	24,199
Less: receipts credited to revenue		34						34
Add: services provided by other departments	2,538	2,538					2,538	2,538
Total cost of program	26,900	26,276	174	427			27,074	26,703

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department–*Concluded*								
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration	19,781	28,927	154	2,299			19,935	31,226
Employment and training services	331,860	319,288	2,234	248	329,980	320,701	664,074	640,237
Contributions to superannuation accounts	9,533	9,533					9,533	9,533
	361,174	357,748	2,388	2,547	329,980	320,701	693,542	680,996
Less: receipts and revenues credit to the vote	379	65					379	65
	360,795	357,683	2,388	2,547	329,980	320,701	693,163	680,931
Less: receipts credited to revenue	11	2,204					11	2,204
Add: services provided by other departments	16,657	16,657					16,657	16,657
Total cost of program	377,441	372,136	2,388	2,547	329,980	320,701	709,809	695,384
IMMIGRATION PROGRAM								
Program administration	4,212	4,295	18	299		89	4,230	4,683
Recruitment and selection	13,550	17,362	23	90	1,955	1,720	15,528	19,172
Enforcement and control	22,112	17,626	159	44		28	22,271	17,698
Contributions to superannuation accounts	2,929	2,929					2,929	2,929
	42,803	42,212	200	433	1,955	1,837	44,958	44,482
Less: receipts credited to revenue	789	551					789	551
Add: services provided by other departments	5,975	5,975					5,975	5,975
Total cost of program	47,989	47,636	200	433	1,955	1,837	50,144	49,906
PLANNING AND RESEARCH PROGRAM								
Program administration	575	425	6	11			581	436
Strategic planning and evaluation	1,150	1,043	3	4			1,153	1,047
Research	1,807	1,899	7	16	50	50	1,864	1,965
Labour market analysis and forecasts	2,445	2,724	16	37			2,461	2,761
Occupational training development	2,109	1,789	2	49			2,111	1,838
Contributions to superannuation accounts	611	611					611	611
	8,697	8,491	34	117	50	50	8,781	8,658
Less: receipts credited to revenue		3						3
Add: services provided by other departments	961	961					961	961
Total cost of program	9,658	9,449	34	117	50	50	9,742	9,616
Immigration Appeal Board								
Administration and support services	3,320	2,607	42	33			3,362	2,640
Add: services provided by other departments	460	460					460	460
Total cost of program	3,780	3,067	42	33			3,822	3,100
Unemployment Insurance Commission								
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	1,412	1,316	7				1,419	1,316
Contributions to Superannuation	127	127					127	127
Payments under The Supplementary Retirement Benefits Act	6	6					6	6
	1,545	1,449	7				1,552	1,449
Add: services provided by other departments	333	333					333	333
Total cost of program	1,878	1,782	7				1,885	1,782
ADMINISTRATION PROGRAM								
Transfer from Treasury Board Vote 15 public service bilingualism	1,655	798					1,655	798
Government's contribution to the Unemployment Insurance Account					897,116	897,116	897,116	897,116
Government's contributions in respect of fishermen's benefits					23,276	23,276	23,276	23,276
Total cost of program	1,655	798			920,392	920,392	922,047	921,190

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
Grant to Frontier College of Canada	100	100	50
Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for the organizations and use of workers for farming and related industries, including undischarged commitments under previous agreements	875	495	240
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	1,035	1,035	585
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program	8,200	8,082	8,861
Payments of training allowances under sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act	150,600	148,715	147,735
Payments to organizations or individuals in support of activities complementary to the development and utilization of manpower	12,065	12,051	5,631
Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers and provinces in connection with the Training-on-the-Job Program	37,300	37,288	30,976
Payments to individuals under the Manpower Mobility Regulations, section 16, Trainee Travel Grant	3,400	3,316	2,622
Payments in accordance with section 10 of the Adult Occupational Training Act for Manpower Training Research Projects	130	69	272
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Manpower and Immigration with the provinces subject to the approval of the Governor in Council, and with corporations or individuals acting as managers of Farm Labour Pools, for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements	1,650	1,489	
Payments to municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community	88,022	81,683	142,874
Opportunities for Youth Program-Contributions	26,331	26,257	35,348
Canada Manpower Student Mobility Program	72	71	
Agriculture for Young Canadians	200	50	
	329,980	*320,701*	*375,194*
IMMIGRATION PROGRAM			
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants	1,400	1,282	1,191
Contributions to immigrant welfare organizations	555	555	183
	1,955	*1,837*	*1,374*
PLANNING AND RESEARCH PROGRAM			
Grants for manpower research and development	50	50	23
Total department	331,985	322,588	376,591
Unemployment Insurance Commission			
ADMINISTRATION PROGRAM			
Government's contribution to the Unemployment Insurance account	897,116	897,116	856,176
Government's contribution in respect of fishermen's benefits	23,276	23,276	21,359
	920,392	920,392	877,535
Grand total	1,252,377	1,242,980	1,254,126

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Development and Utilization of Manpower Program	Immigration Program	Planning and Research Program	Total Department	Immigration Appeal Board	Unemployment Insurance Commission	Total
(1) Salaries and wages	15,043	112,319	30,946	5,917	164,225	2,466	2,812	169,503
	15,108	**111,457**	**30,992**	**5,860**	**163,417**	**1,801**	**1,849**	**167,067**
	12,038	*86,355*	*25,177*	*4,673*	*128,243*	*1,045*	*970*	*130,258*
(1) Other personnel costs	1,405	9,687	4,394	614	16,100	264	151	16,515
	1,417	**9,840**	**4,496**	**615**	**16,368**	**264**	**145**	**16,777**
	935	*6,035*	*3,058*	*404*	*10,432*	*79*	*116*	*10,627*
(2) Transportation and communications	1,911	8,206	4,015	459	14,591	224	44	14,859
	2,534	**9,274**	**3,665**	**402**	**15,875**	**146**	**40**	**16,061**
	2,091	*7,305*	*2,867*	*361*	*12,624*	*134*	*13*	*12,771*
(3) Information	137	2,547	734	260	3,678	133	7	3,818
	82	**1,664**	**283**	**132**	**2,161**	**25**	**2**	**2,188**
	84	*1,866*	*1,413*	*343*	*3,706*	*33*		*3,739*
(4) Professional and special services	3,477	224,330	1,602	1,181	230,590	95	161	230,846
	2,692	**222,006**	**1,552**	**1,040**	**227,290**	**247**	**184**	**227,721**
	2,339	*218,499*	*1,114*	*760*	*222,712*	*87*	*140*	*222,939*
(5) Rentals	509	750	80	8	1,347	3		1,350
	522	**942**	**172**	**42**	**1,678**	**56**	**3**	**1,737**
	414	*706*	*135*	*40*	*1,295*	*8*		*1,303*
(6) Purchased repair and upkeep	21	83	29	6	139	24	4	167
	36	**42**	**5**	**2**	**85**	**12**	**3**	**100**
	26	*29*	*4*	*3*	*62*	*3*		*65*
(7) Utilities, materials and supplies	1,826	2,629	461	222	5,138	108	19	5,265
	1,378	**2,478**	**699**	**397**	**4,952**	**53**	**21**	**5,026**
	1,295	*1,574*	*472*	*268*	*3,609*	*58*	*13*	*3,680*
(9) Construction and acquisition of machinery and equipment	174	2,388	200	34	2,796	42	7	2,845
	427	**2,547**	**433**	**117**	**3,524**	**33**		**3,557**
	260	*1,634*	*347*	*124*	*2,365*	*86*		*2,451*
(10) Grants, contributions and other transfer payments		329,980	1,955	50	331,985		920,392	1,252,377
		320,701	**1,837**	**50**	**322,588**		**920,392**	**1,242,980**
		374,922	*1,374*	*295*	*376,591*		*877,535*	*1,254,126*
(12) All other expenditures	33	623	238	30	924	3	2	929
	3	**45**	**348**	**1**	**397**	**3**		**400**
	38	*343*	*868*		*1,249*	*3*	*4*	*1,256*
(1-12) Total	24,536	693,542	44,654	8,781	771,513	3,362	923,599	1,698,474
	24,199	**680,996**	**44,482**	**8,658**	**758,335**	**2,640**	**922,639**	**1,683,614**
	19,520	*699,268*	*36,829*	*7,271*	*762,888*	*1,536*	*878,791*	*1,643,215*
(13) *Less:* receipts and revenues credited to the vote		379			379			379
		65			**65**			**65**
		74			*74*			*74*
Total net expenditures	24,536	693,163	44,654	8,781	771,134	3,362	923,599	1,698,095
	24,199	**680,931**	**44,482**	**8,658**	**758,270**	**2,640**	**922,639**	**1,683,549**
	19,520	*699,194*	*36,829*	*7,271*	*762,814*	*1,536*	*878,791*	*1,643,141*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold** face type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Immigration Appeal Board	Unemployment Insurance Commission	Advances to Posts and Loans to Employees on Posting Abroad	Assisted Movement Loans	Assisted Passage Loans	Immigration Guarantee Fund
OUTLAYS–								
Budgetary and other–								
Operating expenditures	437,137	432,223	2,607	2,247	15		45	
Capital expenditures	3,557	3,524	33					
Grants, contributions and other transfer payments	1,242,980	322,588		920,392				
Sums credited to revenue	2,971	2,792		179				
Sub-Total	*1,686,645*	*761,127*	*2,640*	*922,818*	*15*		*45*	
Non-budgetary transactions–								
Increase in accounts receivable								
Decrease in accounts payable								
Other loans made to third parties								
Other repayments of loans received from third parties								
Amounts advanced by Canada	2,073				159		584	1,330
Equity capital invested by Canada								
Acquisition of inventories								
Other reductions in liabilities and increases in assets	1,600,600			1,600,600				
Total outlays	3,289,318	761,127	2,640	2,523,418	174		629	1,330
RECEIPTS–								
Budgetary allocations utilized–								
Annual appropriations	747,968	743,478	2,376	2,114				
Statutory appropriations	935,581	14,792	264	920,525				
Receipts credited to appropriations	65	65						
Sums credited to revenue	3,016	2,792		179			45	
Sales	15				15			
Other								
Depreciation charged as an expenditure								
Sub-total	*1,686,645*	*761,127*	*2,640*	*922,818*	*15*		*45*	
Non-budgetary transactions–								
Decrease in accounts receivable								
Increase in accounts payable								
Other repayments of loans made to third parties								
Other loans received from third parties								
Repayments of amounts advanced by Canada	2,901				153		890	1,858
Equity capital realized								
Decrease in inventories								
Other increases in liabilities or reduction in assets	1,623,448			1,623,448				
Total receipts	3,312,994	761,127	2,640	2,546,266	168		935	1,858
Net outlays (+) or net receipts (−)	−23,676	nil	nil	−22,848	6		−306	−528

Revenues

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	$ 67,682 23	$ 78,489 32
B Refunds of previous years' expenditure	1,911,278 28	2,066,164 19
C Services and service fees	30,842 30	26,185 51
D Proceeds from sales	3,360 00	
E Miscellaneous	778,721 46	578,111 50
Total	$2,791,884 27	$2,748,950 52

	1974-75	
Details		
Non-Tax Revenue–		
A Return on investments:		
Development and utilization of manpower–		
Rentals	5,481	
Immigration–interest on posting loans $15,173, Interest on assisted passage loans $45,236, Interest on settlers loans $421, rentals $1,371	62,201	67,682
B Refunds of previous years' expenditure:		
Departmental Administration–refunds of salary overpayments $14,693, sundries $19,382	34,075	
Development and Utilization of Manpower–refunds of Canada manpower training allowances overpayments $275,318, Canada manpower mobility allowances overpayments $2,857; Canada manpower training-on-the-job overpayments $4,446, Canada manpower training purchases overpayments $786,814, local initiatives contracts overpayments $482,671, opportunities for youth overpayments $12,776, local employment assistance overpayments $11,986, outreach program overpayments $103,444, cancelled cheques Canada manpower training allowances, Canada manpower mobility program and Canada manpower training-on-the-job program $19,197, Agriculture manpower agreements $29,111, refunds of salary overpayments $708, sundires $86,843	1,816,171	
Immigration–repatriation (distressed Canadians) $500, loans to Czechoslovakian students $10,659, assistance to immigrants $21,163, transportation assistance to Canadian citizens and settlers $12,499, refunds of salary overpayments $14, sundires $13,266	58,101	
Planning and Research–refunds of salary overpayments $700, sundries $2,032	2,732	
Immigration Appeal Board–refunds of salary overpayments	199	1,911,278
C Services and service fees:		
Immigration–fees for special services $971, rebate on cables and telegrams $29,544, sundries $327		30,842
D Proceeds from sales:		
Immigration–sales of publications		3,360
E Miscellaneous		
Departmental Administration–sundries	32	
Development and Utilization of Manpower–training in industry contract holdbacks adjustments $283,425, training-on-the-job contract holdbacks adjustments $23,957, local initiative contract holdbacks adjustments $73,933, sundries $1,242	382,557	
Immigration–deportation and detention expenses $239,145, fines and forfeitures $144,330, sundries $12,502	395,977	
Planning and Research–sundries	155	
Immigration Appeal Board–sundries	1	778,722
Total		$2,791,884

	1974-75	1973-74
Unemployment Insurance Commission		
Revenue		
Comparative Summary		
Non-tax Revenue		
Refunds of previous years' expenditure		8,485 02
Miscellaneous	179,482 52	1,181,484 93
Total	$179,482 52	$1,189,969 95

	1974-75
Details	
Non-tax Revenue	
Miscellaneous: UIC-fines $178,763, Unidentified items $719	$179,482

Appendix 1

Manpower and Immigration Working Capital Advance for Advances to Posts and to Employees on Posting Abroad

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Advances					
Employee loans	$231,650	$226,214	Working Capital Advance	$231,650	$226,214

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for preceding year)

	1975	1974
Opening Balance April 1, 1974	$226,214	$199,425
Employee loans	158,804	171,147
	385,018	370,572
Employee loan repayments	153,368	144,358
	$231,650	$226,214

Note: Interest of $15,173 was credited to Return on Investments.

Appendix 2

Assisted Passage Loan Fund

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Loans outstanding	$3,112,254	$3,396,291	Working capital advance	$3,091,528	$3,397,854
Reconciliation	20,726	1,563			
	$3,091,528	$3,397,854		$3,091,528	$3,397,854

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for preceding year)

	1975		1974	
Opening Balance April 1, 1974		$3,397,854		$4,924,550
Loans granted		583,928		122,820
		3,981,782		5,047,370
Loans repayments	$630,592		$846,189	
Loans written off	259,662		803,327	
		890,254		1,649,516
		$3,091,528		$3,397,854

Note–Interest of $45,236 was credited to Return of Investments. Interest receivable on loans at March 31, 1975 amounted to $149,358. Under authority of Section 18 of the Financial Administration Act 1,049 loans were deleted.

SECTION 14

1974-75
PUBLIC ACCOUNTS

National Defence

Department
Defence Construction (1951) Limited

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Grants, contributions and other transfer payments	14·7
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NATIONAL DEFENCE

Department

Objectives

DEFENCE SERVICES PROGRAM—

To ensure the security of Canada and to contribute to the maintenance of world peace.

DEFENCE RESEARCH PROGRAM—

To maintain and advance Canadian scientific and technological knowledge and analytical capability for defence.

Defence Construction (1951) Limited

Objective

To support the Department of National Defence in the field of construction and property maintenance.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	DEFENCE SERVICES PROGRAM					
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $5,299,838,657 for the purposes of Votes 1, 5, 10, 15 and 20 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $3,051,595,824 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	$1,720,884,785 00				
	1b To authorize the transfer of $12,365,000 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of	3,353,000 00				
	1d To extend the purposes of National Defence Vote 1, Appropriation Act No. 3, 1974, (a) to provide that the expression "boys" as set out in subsection 43(1) of the National Defence Act shall be read and construed as "persons" and (b) to authorize the transfer of $6,999,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	6,999,999 00				
	Transfer from Vote 5	12,365,000 00				
	Transfer from Treasury Board Vote 5 contingencies	1,300,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	60,865,204 00				
	Transfer from Treasury Board Vote 10 student summer employment	4,750,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	4,115,000 00	1,814,632,989 00	1,811,804,989 00	2,828,000 00	1,644,932,495 81
5	Capital expenditures	$ 287,388,000 00				
	Less transfer to:					
	Vote 1	$19,364,999 00				
	Vote 10	2,299,999 00				
	Vote 15	569,999 00				
	Vote 25	364,999 00	22,599,996 00	264,788,004 00	264,585,004 00	203,000 00	223,391,019 81
10	The grants listed in the Estimates, contributions for emergency preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and in accordance with section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	$ 19,856,648 00				
	10b To authorize the transfer of $2,299,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 5	2,299,999 00	22,156,648 00	22,115,220 27	41,427 73	21,665,108 31
Stat.	Minister of National Defence—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan		9,418 32	9,418 32		11,279 41
Stat.	Payments under Parts I-IV of the Defence Services Pension Continuation Act and the Supplementary Retirement Benefits Act, Government's contribution to the Canadian Forces Superannuation Account, Government's contribution under the Canada Pension Plan and to the Supplementary Retirement Benefits Account in respect to the Canadian Forces and Government's contribution to the Regular Forces Death Benefit Account		315,489,197 01	315,489,197 01		261,821,631 00
Stat.	Contributions to superannuation accounts		33,493,000 00	33,493,000 00		24,804,000 00
Stat.	Federal Court Awards		288,705 87	288,705 87		44,829 16
Stat.	Refunds of amounts credited to revenue in previous years		35,280 20	35,280 20		
			2,450,910,242 32	*2,447,837,814 59*	*3,072,427 73*	*2,176,687,363 42*

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	DEFENCE RESEARCH PROGRAM				
15	Operating expenditures ..... $ 44,319,400 00				
	15b To authorize the transfer of $569,999 from National Defence Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 5 ..... 569,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 975,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 238,500 00	46,102,900 00	45,166,567 25	936,332 75	42,369,399 54
20	Contributions	7,500,000 00	7,499,771 69	228 31	7,496,598 59
Stat.	Contributions to superannuation accounts	2,930,884 50	2,930,884 50		2,043,000 00
		56,533,784 50	*55,597,223 44*	*936,561 06*	*51,908,998 13*
		2,507,444,026 82	2,503,435,038 03	4,008,988 79	2,228,596,361 55
	Defence Construction (1951) Limited				
25	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board ..... $ 3,743,000 00				
	25b To authorize the transfer of $364,999 from National Defence Vote 5, Appropriation Act No. 3, 1974 for, the purposes of this Vote 1 00				
	Transfer from Vote 5 ..... 364,999 00	4,108,000 00	4,092,882 81	15,117 19	3,386,800 95
	Total	2,511,552,026 82	2,507,527,920 84	4,024,105 98	2,231,983,162 50

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
DEFENCE SERVICES	1974-75	2,447,838	4,987	48,399	121,739	2,612,989
	1973-74	2,176,687	3,320	35,167	123,269	2,331,803[1][2]
DEFENCE RESEARCH	1974-75	55,597	48	1,523	4,047	61,119
	1973-74	51,909	60	1,211	4,047	57,107
Total department	1974-75	2,503,435	5,035	49,922	125,786	2,674,108
	1973-74	2,228,596	3,380	36,378	127,316	2,388,910
Defence Construction (1951) Limited	1974-75	4,093		7	11	4,111
	1973-74	3,387		6	11	3,404
Grand total	1974-75	2,507,528	5,035	49,929	125,797	2,678,219
	1973-74	2,231,983	3,380	36,384	127,327	2,392,314

Note (1): Total cost of Programs in this column does not include expenditures from Special Accounts established to receive revenues from the sale of materiel, surplus lands, buildings and materials. Expenditures from the Special Accounts were as follows:

	$000
1974-75	24,619
1973-74	11,868

Note (2): Defence Services Program does not include Mutual Aid activities funded from programs of current and prior years as follows:

	$000
1974-75	nil
1973-74	805

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
DEFENCE SERVICES PROGRAM								
Protection of Canada	585,312	586,544	77,895	76,432			663,207	662,976
North American defence	397,922	395,972	70,395	64,347			468,317	460,319
Contribution to NATO collective defence measures	339,818	346,657	62,034	58,605	20,010	20,006	421,862	425,268
Contribution to international stability	23,198	38,593	4,353	3,801			27,551	42,394
National support and development	43,405	43,952	3,744	5,952	1,500	1,500	48,649	51,404
Control, management and administration	101,777	97,269	5,094	5,014	10	10	106,881	102,293
Supply and technical support	205,213	210,504	6,485	5,757			211,698	216,261
Military training	288,688	288,345	34,788	44,677			323,476	333,022
Assistance to military associations, institutes and other organizations					646	608	646	608
Military pensions, pension contributions and other benefits	306,637	306,637			8,852	8,852	315,489	315,489
Civilian pension contributions and other employee benefits	33,493	33,493					33,493	33,493
	2,325,463	2,347,966	264,788	264,585	31,018	30,976	2,621,269	2,643,527
Less: receipts and revenues credited to the vote	170,359	195,689					170,359	195,689
	2,155,104	2,152,277	264,788	264,585	31,018	30,976	2,450,910	2,447,838
Less: receipts credited to revenue	3,200	4,987					3,200	4,987
Add: services provided by other departments	48,399	48,399					48,399	48,399
accommodation provided by this department	121,739	121,739					121,739	121,739
Total cost of program	2,322,042	2,317,428	264,788	264,585	31,018	30,976	2,617,848	2,612,989
DEFENCE RESEARCH PROGRAM								
Laboratory applied research	27,370	28,495	2,854	3,516			30,224	32,011
Analytical support for defence	3,387	2,767	15	10			3,402	2,777
Defence scientific liaison and information services	1,929	1,969	60	76			1,989	2,045
Stimulation and support of defence research	400	400	4	4	7,500	7,500	7,904	7,904
Administration and site services	9,777	7,933	467	97			10,244	8,030
Civilian pension contributions and other employee benefits	2,931	2,931					2,931	2,931
	45,794	44,495	3,400	3,703	7,500	7,500	56,694	55,698
Less: receipts and revenues credited to the vote	160	101					160	101
	45,634	44,394	3,400	3,703	7,500	7,500	56,534	55,597
Less: receipts credited to revenue	90	48					90	48
Add: services provided by other departments	1,523	1,523					1,523	1,523
accommodation provided by this department	4,047	4,047					4,047	4,047
Total cost of program	51,114	49,916	3,400	3,703	7,500	7,500	62,014	61,119
Defence Construction (1951) Limited								
Procurement of major construction and maintenance of buildings and works	4,285	4,320					4,285	4,320
Less: receipts credited to the vote	177	227					177	227
	4,108	4,093					4,108	4,093
Add: services provided by other departments	7	7					7	7
accommodation provided by this department	11	11					11	11
Total cost of program	4,126	4,111					4,126	4,111

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
DEFENCE SERVICES PROGRAM			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	9	9	8
Civil Pensions and Annuities			
Mrs. Eleanor F. Nixon	1	1	1
	10	*10*	*9*
Assistance to Military Associations, Institutes and Other Organizations			
Conference of Defence Associations	85	85	68
Air Cadet League of Canada	60	60	60
Army Cadet League of Canada	60	60	60
Navy League of Canada	60	60	60
Naval Officers Association	14	14	13
Royal Canadian Air Force Association	18	18	18
Royal Canadian Navy Benevolent Fund	2	2	2
Royal Canadian Air Force Benevolent Fund	7	7	7
Rifle Associations	90	90	84
Military and United Services Institutes	13	11	12
Canadian Universities–Military studies	237	201	206
Contributions to NATO infrastructure and military budgets	19,910	19,944	20,788
Material produced for transfer as mutual aid	100	62	86
Contributions to provinces and municipalities for emergency preparedness purposes	1,500	1,500	3,000
Payments under Parts I-IV of the Defence Services Pension Continuation Act	8,852	8,852	8,893
Expenditures not required for the current year			1,008
	31,008	*30,966*	*34,365*
	31,018	30,976	34,374
DEFENCE RESEARCH PROGRAM			
Industrial research contributions–To foster defence research in Canadian industry by supporting selected applied research programs	4,500	4,500	4,497
University research contributions	3,000	3,000	3,000
	7,500	7,500	7,497
Total department	38,518	38,476	41,871

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Defence Services Program	Defence Research Program	Total Department	Defence Construction Limited (1951)	Total
(1) Salaries and wages	350,552	27,533	378,085		378,085
	341,297	**26,817**	**368,114**		**368,114**
	311,488	*25,114*	*336,602*		*336,602*
(1) Other personnel costs	41,593	3,583	45,176		45,176
	43,145	**3,961**	**47,106**		**47,106**
	33,255	*2,584*	*35,839*		*35,839*
(1) Pay of the Forces	930,813		930,813		930,813
	925,260		**925,260**		**925,260**
	827,925		*827,925*		*827,925*
(1) Other Personnel Costs	77,314		77,314		77,314
	78,219		**78,219**		**78,219**
	71,229		*71,229*		*71,229*
(1) Government contribution to military pension funds	306,637		306,637		306,637
	306,638		**306,638**		**306,638**
	252,929		*252,929*		*252,929*
(2) Transportation and communications	98,311	1,042	99,353		99,353
	105,610	**1,357**	**106,967**		**106,967**
	96,084	*1,521*	*97,605*		*97,605*
(3) Information	7,666	67	7,733		7,733
	9,525	**88**	**9,613**		**9,613**
	7,437	*95*	*7,532*		*7,532*
(4) Professional and special services	95,379	8,856	104,235		104,235
	99,319	**7,946**	**107,265**		**107.265**
	85,634	*8,215*	*93,849*		*93,849*
(5) Rentals	18,964	588	19,552		19,552
	16,151	**551**	**16,702**		**16,702**
	14,596	*589*	*15,185*		*15,185*
(6) Purchased repair and upkeep	119,110	830	119,940		119,940
	125,582	**665**	**126,247**		**126,247**
	122,733	*541*	*123,274*		*123,274*
(7) Utilities, materials and supplies	292,551	3,185	295,736		295,736
	311,015	**3,330**	**314,345**		**314,345**
	240,864	*3,044*	*243,908*		*243,908*
(8) Construction and acquisition of land, buildings and equipment	49,767	1,410	51,177		51,177
	55,081	**1,213**	**56,294**		**56,294**
	39,778	*731*	*40,509*		*40,509*
(9) Construction and acquisition of machinery and equipment	196,466	1,990	198,456		198,456
	190,259	**2,189**	**192,448**		**192,448**
	186,998	*1,982*	*188,980*		*188,980*
(10) Grants, contributions and other transfer payments	31,018	7,500	38,518		38,518
	30,976	**7,500**	**38,476**		**38,476**
	34,374	*7,497*	*41,871*		*41,871*
(12) All other expenditures	5,128	110	5,238	4,285	9,523
	5,450	**81**	**5,531**	**4,320**	**9,851**
	4,386	*77*	*4,463*	*3,674*	*8,137*
(1-12) Total	2,621,269	56,694	2,677,963	4,285	2,682,248
	2,643,527	**55,698**	**2,699,225**	**4,320**	**2.703.545**
	2,329,710	*51,990*	*2,381,700*	*3,674*	*2,385,374*
(13) *Less:* receipts and revenues credited to the vote	170,359	160	170,519	177	170,696
	195,689	**101**	**195,790**	**227**	**196.017**
	153,023	*81*	*153,104*	*287*	*153,391*
Total net expenditures	2,450,910	56,534	2,507,444	4,108	2,511,552
	2,447,838	**55,597**	**2,503,435**	**4,093**	**2,507,528**
	2,176,687	*51,909*	*2,228,596*	*3,387*	*2,231,983*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	C.M. & H.C. Loans	Defence Construction (1951) Limited	NATO
OUTLAYS–					
Budgetary and other–					
Operating expenditures	2,396,780	2,392,461		4,319	
Capital expenditures	268,289	268,289			
Grants, contributions and other transfer payments	38,476	38,476			
Sums credited to revenue	5,035	5,035			
Sub-total	*2,708,580*	*2,704,261*		*4,319*	
Non-budgetary transactions–					
Increase in accounts receivable					
Decrease in accounts payable					
Other loans made to third parties					
Other repayments of loans received from third parties					
Amounts advanced by Canada	4				4
Equity capital invested by Canada					
Acquisition of inventories					
Other reductions in liabilities and increases in assets					
Total outlays	2,708,584	2,704,261		4,319	4
RECEIPTS–					
Budgetary allocations utilized–					
Annual appropriations	2,155,265	2,151,172		4,093	
Statutory appropriations	352,263	352,263			
Receipts credited to appropriations	196,017	195,791		226	
Sums credited to revenue	5,035	5,035			
Sales					
Other					
Depreciation charged as an expenditure					
Sub-total	*2,708,580*	*2,704,261*		*4,319*	
Non-budgetary transactions–					
Decrease in accounts receivable					
Increase in accounts payable					
Other repayments of loans to third parties					
Other loans received from third parties					
Repayments of amounts advanced by Canada	335		331		4
Equity capital realized					
Decrease in inventories					
Other increases in liabilities or reduction in assets					
Total receipts	2,708,915	2,704,261	331	4,319	4
Net outlays (+) or net receipts (–)	–331	nil	–331	nil	nil

Revenues

	1974-75	1973-74
Department		
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	1,260,500 37	981,105 34
B Refunds of previous years' expenditure	3,673,033 73	2,282,674 85
C Miscellaneous	53,005 60	56,453 02
Total	$4,986,539 70	$3,320,233 21

		1974-75
Details		
Non-Tax Revenue–		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation	1,010,769	
Sundries	249,731	
		1,260,500
B Refunds of previous years' expenditure:		
refunds by the Government of the United States in respect of Canadian Forces contracts	$1,319,285	
refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	2,353,749	
		3,673,034
C Miscellaneous:		
Pensions contributions, Defence Services Pension Continuation Act	40,638	
Miscellaneous receipts	12,368	
		53,006
Total		$4,986,540

	1974-75	1973-74
Defence Research Board		
Comparative Summary		
Non-Tax Revenue–		
D Refunds of previous years' expenditure	36,983 89	52,824 75
E Miscellaneous	11,310 25	7,058 95
Total	$48,294 14	$59,883 70

	1974-75
Details	
Non-Tax Revenue–	
D Refunds of previous years' expenditure:	
Unexpended balance of extramural research grants, $9,776; refunds resulting from adjustments to contracts $27,208	36,984
E Miscellaneous	11,310
Total	$48,294

Appendix 1

Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1975

Balance as at March 31, 1974	$5,105,300,393
RECEIPTS	
Contributions by personnel	51,978,346
Contributions by the government	91,378,961
Actuarial liability adjustments	460,740,000
Interest	217,693,403
Other	91,875
	821,882,585
	$5,927,182,978
DISBURSEMENTS	
Pension and retiring allowance payments	146,526,058
Cash termination allowance and return of contributions	7,921,557
Transfer to public service superannuation account (Treasury Board)	528,926
Other	75,583
	155,052,124
Balance as at March 31, 1975	5,772,130,854
	$5,927,182,978

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1975

Balance as at March 31, 1974	$23,627,304
RECEIPTS	
Contributions by participants	2,788,401
Government's contribution	641,412
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of $500 without contribution	81,530
Interest	1,540,659
	5,052,002
	$28,679,306
DISBURSEMENTS	
Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	3,853,472
Balance as at March 31, 1975	24,825,834
	$28,679,306

SECTION 15

1974-75
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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NATIONAL HEALTH AND WELFARE

Department

Objectives

ADMINISTRATION PROGRAM—

To provide central direction, management and service to the department.

NON-MEDICAL USE OF DRUGS PROGRAM—

To identify and promote among Canadians the elimination of physical, mental and social health problems associated with the non-medical use of mood altering substances.

HEALTH CARE PROGRAM—

To develop, promote and implement measures for preservation and improvement of the health status of all Canadians within the ability of society to finance such measures.

MEDICAL SERVICES PROGRAM—

To promote, improve and preserve the health of the Canadian citizens whose care, by legislation or custom, has been assigned to the department.

HEALTH PROTECTION PROGRAM—

To identify and control dangers associated with the nutritional quality of foods and the microbiological and chemical hazards in the food supply.

To identify and control microbiological and chemical hazards in the drug and cosmetic supply, and to prevent ineffective or unwise use of drugs, including their diversion for abuse from the licit to the illicit market.

To identify other man-made and natural environmental hazards and to control the use of dangerous products.

To prepare and disseminate information concerning the health status of the Canadian population and to establish standards for laboratory diagnostic procedures.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—

To promote and improve the social security and social welfare of the people of Canada.

FITNESS AND AMATEUR SPORT PROGRAM—

To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

Medical Research Council

Objective

To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

NOTE: In 1974-75 Medico-Social Statistics was decentralized to various other programs in the Department, Social Security Review Secretariat and Mental Retardation Contributions were transferred from Administration Program to Income Security and Social Assistance Program. Furthermore, Medical Services Program revenue and Health Protection Program film monitoring revenue are now credited to Non-Tax Revenue Accounts.

For comparative purposes the 1973-74 figures have been adjusted.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan	$ 8,303,000 00			
	Transfer from Treasury Board Vote 5 contingencies	369,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	187,020 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	862,100 00			
			9,721,120 00	9,489,632 01	231,487 99	8,549,821 70
Stat.	Minister of National Health and Welfare—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		650,000 00	650,000 00		492,000 00
			10,388,119 92	*10,156,631 93*	*231,487 99*	*9,058,821 62*
	NON-MEDICAL USE OF DRUGS PROGRAM					
5	Operating expenditures		3,030,000 00	3,003,130 87	26,869 13	2,321,932 22
10	The grants listed in the Estimates and contributions	$ 5,770,000 00				
	Transfer from Treasury Board Vote 10 student summer employment	790,000 00				
			6,560,000 00	6,429,223 06	130,776 94	5,397,486 40
Stat.	Contributions to superannuation accounts		127,000 00	127,000 00		59,000 00
			9,717,000 00	*9,559,353 93*	*157,646 07*	*7,778,418 62*
	HEALTH CARE PROGRAM					
15	Operating expenditures	$ 5,426,000 00				
	Transfer from Treasury Board Vote 5 contingencies	51,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	50,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	8,100 00				
		5,535,100 00				
	Less transfer to Vote 65	94,999 00				
			5,440,101 00	5,221,021 98	219,079 02	4,534,662 88
20	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of $2,358,720 for contributions for the training of health personnel and $11,714,636 for contributions for the improvement of health services and in support of research and demonstrations in the field of public health	$ 13,348,000 00				
	Less transfer to Vote 65	105,000 00				
			13,243,000 00	13,090,554 11	152,445 89	12,114,861 67
Stat.	Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act (R.S. c. H-8)		1,307,641,000 00	1,307,641,000 00		1,065,725,973 00
Stat.	Contributions to the provinces under the Medical Care Act (R.S. c. M-8)		762,689,945 00	762,689,945 00		677,947,024 00
Stat.	Contributions to the provinces pursuant to the Health Resources Fund Act (R.S. c. H-4)		31,346,732 80	31,346,732 80		37,000,000 00
Stat.	Contributions to superannuation accounts		435,000 00	435,000 00		268,000 00
			2,120,795,778 80	*2,120,424,253 89*	*371,524 91*	*1,797,590,521 55*
	MEDICAL SERVICES PROGRAM					
25	Operating expenditures and contributions	$ 81,827,000 00				
	25d To authorize the transfer of $499,999 from National Health and Welfare Vote 45, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 45	499,999 00				
	Transfer from Treasury Board Vote 5 contingencies	980,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	800,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	13,500 00				
		84,120,500 00				
	Less transfer to:					
	Vote 30 $1,697,999 00					
	Vote 65 1,450,000 00					
		3,147,999 00				
			80,972,501 00	80,774,263 17	198,237 83	68,922,085 84
30	Capital expenditures	$ 7,067,000 00				
	30b To authorize the transfer of $1,697,999 from National Health and Welfare Vote 25, Appropriation Act No. 3, 1974, for the purpose of this Vote	1 00				
	Transfer from Vote 25	1,697,999 00				
			8,765,000 00	8,651,900 74	113,099 26	5,053,904 04
Stat.	Contributions to superannuation accounts		3,940,000 00	3,940,000 00		2,513,000 00
			93,677,501 00	*93,366,163 91*	*311,337 09*	*76,488,989 88*

Appropriations and Expenditures—*Continued*

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department—*Continued*					
	HEALTH PROTECTION PROGRAM					
35	Program expenditures	$ 34,375,000 00				
	35d	1,000,000 00				
	Transfer from Treasury Board Vote 5 contingencies	1,434,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	400,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	33,100 00				
		37,242,100 00				
	Less transfer to Vote 65	850,000 00				
			36,392,100 00	36,339,237 16	52,862 84	33,530,084 83
Stat.	Contributions to superannuation accounts		2,781,000 00	2,781,000 00		1,906,000 00
Stat.	Refunds of amounts credited to revenue in previous years		4,473 70	4,473 70		3,127 52
			39,177,573 70	*39,124,710 86*	*52,862 84*	*35,439,212 35*
	INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM					
40	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan	$ 34,458,500 00				
	40b	129,650 00				
	Transfer from Treasury Board Vote 5 contingencies	947,460 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	1,181,695 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	42,700 00				
			36,760,005 00	35,672,465 62	1,087,539 38	26,812,760 68
45	The grants listed in the Estimates and contributions	$ 30,941,100 00				
	45b To extend the purposes of National Health and Welfare Vote 45, Appropriation Act No. 3, 1974 (a) to authorize payments to Ontario and New Brunswick in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the said provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such payments being contributions towards the cost of services provided in the said province to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities, (b) to authorize payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the said provinces, and subject to such regulations as may be made in respect of the payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces in the period commencing January 1, 1974 and ending on March 31, 1975, due to the operation of universal nursing home care benefit programs and to provide a further amount of	70,700,000 00				
	45d	1 00				
		101,641,101 00				
	Less transfer to Vote 25	499,999 00				
			101,141,102 00	86,840,302 36	14,300,799 64	27,133,490 14
46d	Payment to the Old Age Security Fund for the purposes of the Old Age Security Act (R.S. c. 0-6)		700,000,000 00	254,245,558 63	445,754,441 37	235,000,000 00
Stat.	Family allowances payments		1,824,039,438 75	1,824,039,438 75		993,308,951 15
Stat.	Old age assistance and blind and disabled persons allowances—Payment of federal share		2,331,066 85	2,331,066 85		3,273,292 41
Stat.	Canada assistance plan—Payments to the provinces (R.S. c. C-1) including residual payments under the Unemployment Assistance Act		660,801,543 19	660,801,543 19		506,778,309 92
Stat.	Contributions to superannuation accounts		2,717,000 00	2,717,000 00		1,873,000 00
Stat.	Refunds of amounts credited to revenue in previous years		266,378 30	266,378 30		68,607 00
			3,328,056,534 09	*2,866,913,753 70*	*461,142,780 39*	*1,794,248,411 30*

Appropriations and Expenditures—*Concluded*

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Department —*Concluded*					
	FITNESS AND AMATEUR SPORT PROGRAM					
50	Operating expenditures and to repeal section 10 of the Fitness and Amateur Sport Act	$ 2,538,000 00				
	50b To authorize the transfer of $1,229,999 from National Health and Welfare Vote 55, Appropriation Act No. 3, 1974 for the purposes of this Vote	1 00				
	Transfer from Vote 55	1,229,999 00	3,768,000 00	3,317,664 43	450,335 57	2,015,601 96
55	The grants listed in the Estimates and contributions	$ 14,500,000 00				
	Less transfer to Vote 50	1,229,999 00	13,270,001 00	12,637,538 10	632,462 90	11,809,842 45
Stat.	Contributions to superannuation accounts		141,000 00	141,000 00		68,000 00
			17,179,001 00	*16,096,202 53*	*1,082,798 47*	*13,893,444 41*
			5,618,991,508 51	5,155,641,070 75	463,350,437 76	3,734,497,819 73
	Medical Research Council					
60	Operating expenditures	$ 802,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	4,600 00	806,600 00	798,926 12	7,673 88	697,317 62
65	The grants listed in the Estimates	$ 40,360,000 00				
	65b To authorize the transfer of $94,999 from National Health and Welfare Vote 15, $105,000 from National Health and Welfare Vote 20, $1,450,000 from National Health and Welfare Vote 25 and $850,000 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	94,999 00				
	Transfer from Vote 20	105,000 00				
	Transfer from Vote 25	1,450,000 00				
	Transfer from Vote 35	850,000 00	42,860,000 00	42,860,000 00		40,360,000 00
Stat.	Contributions to superannuation accounts		54,000 00	54,000 00		28,000 00
			43,720,600 00	43,712,926 12	7,673 88	41,085,317 62
	Total		5,662,712,108 51	5,199,353,996 87	463,358,111 64	3,775,583,137 35

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974-75	10,157	51	1,199		11,305
	1973-74	9,059	2	1,033		10,090
NON-MEDICAL USE OF DRUGS	1974-75	9,559	45	112		9,626
	1973-74	7,778	62	92		7,808
HEALTH CARE	1974-75	2,120,424	483	410		2,120,351
	1973-74	1,797,591	264	342		1,797,669
MEDICAL SERVICES	1974-75	93,366	20,420	4,750	2,562	80,258
	1973-74	76,489	16,167	3,791	2,440	66,553
HEALTH PROTECTION	1974-75	39,125	3,041	5,740		41,824
	1973-74	35,439	2,351	5,188		38,276
INCOME SECURITY AND SOCIAL ASSISTANCE	1974-75	2,866,914	386	14,881		2,881.409
	1973-74	1,794,248	942	14,017		1,807,323
FITNESS AND AMATEUR SPORT	1974-75	16,096	131	147		16,112
	1973-74	13,894	93	130		13,931
Total department	1974-75	5,155,641	24,557	27,239	2,562	5,160,885
	1973-74	3,734,498	19,881	24,593	2,440	3,741,650
Medical Research Council	1974-75	43,713	53	110		43,770
	1973-74	41,085	142	93		41,036
Grand total	1974-75	5,199,354	24,610	27,349	2,562	5,204,655
	1973-74	3,775,583	20,023	24,686	2,440	3,782,686

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures
Department								
ADMINISTRATION PROGRAM								
Departmental executive	1,175	1,133	12	19			1,187	1,152
Advisory and support services	8,070	8,059	67	69			8,137	8,128
Departmental supply administration	549	368					549	368
Expenditures chargeable to the Canada Pension Plan account (for services normally rendered by other departments free of charge)	6						6	
Contributions to superannuation accounts	650	650					650	650
	10,450	10,210	79	88			10,529	10.298
Less: receipts and revenues credited to the vote	141	141					141	141
	10,309	10,069	79	88			10,388	10,157
Less: receipts credited to revenue		51						51
Add: services provided by other departments	1,199	1,199					1,199	1 199
Total cost of program	11,508	11,217	79	88			11,587	11,305
NON-MEDICAL USE OF DRUGS PROGRAM								
Abuse of drugs	2,608	2,804	15	57	6,560	6,429	9,183	9,290
Use of tobacco	407			142			407	142
Contributions to superannuation accounts	127	127					127	127
	3,142	2,931	15	199	6,560	6,429	9,717	9,559
Less: receipts credited to revenue		45						45
Add: services provided by other departments	112	112					112	112
Total cost of program	3,254	2,998	15	199	6,560	6,429	9,829	9,626
HEALTH CARE PROGRAM								
Program management	990	1,008	6	78			996	1,086
Personal health	1,129	1,030	5	1			1,134	1,031
Health care accessibility	990	1,020	5	3	2,070,354	2,070,331	2,071,349	2,071,354
Health manpower	538	488	2	1	33,615	33,575	34,155	34,064
Health services improvement	1,767	1,585	8	7	10,952	10,862	12,727	12,454
Contributions to superannuation accounts	435	435					435	435
	5,849	5,566	26	90	2,114,921	2,114,768	2,120,796	2,120,424
Less: receipts credited to revenue		483						483
Add: services provided by other departments	410	410					410	410
Total cost of program	6,259	5,493	26	90	2,114,921	2,114,768	2,121 206	2,120,351
MEDICAL SERVICES PROGRAM								
Administration	5,254	5,675	50	141			5,304	5,816
Civil aviation medicine	725	923	3	28			728	951
Public service health	3,190	3,436	130	115			3,320	3,551
Indian health services	47,458	47,245	3,858	4,173	1,095	1,094	52,411	52,512
Northern health services	16,648	16,068	4,701	4,166			21,349	20,234
Immigration medical services	2,079	1,637	6	8			2,085	1,645
Quarantine and regulatory services	1,013	1,070	5	11			1,018	1,081
Prosthetic services	2,555	2,733	7	6			2,562	2,739
Emergency health services	955	893	5	4			960	897
Contributions to superannuation accounts	3,940	3,940					3,940	3,940
	83,817	83,620	8,765	8,652	1,095	1,094	93.677	93,366
Less: receipts credited to revenue	19,066	20,420					19,066	20,420
Add: services provided by other departments	4,750	4,750					4,750	4,750
accommodation provided by this department	2,562	2,562					2,562	2,562
Total cost of program	72,063	70,512	8,765	8,652	1,095	1,094	81,923	80,258

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures
Department–*Concluded*								
HEALTH PROTECTION PROGRAM								
Food safety and quality	8,048	8,666	557	427			8,605	9,093
*Drugs safety and effectiveness	6,778	6,359	224	96			7,002	6,455
Cosmetics safety	82	53					82	53
Devices safety and effectiveness	1,345	234	65	24			1,410	258
Product use, misuse and abuse	5,644	4,730	196	290			5,840	5,020
Product information	2,292	1,096					2,292	1,096
Communicable and other diseases	2,392	1,940	72	126			2,464	2,066
Environmental health hazards	2,216	2,407	129	293			2,345	2,700
Administration	6,159	9,256	198	347			6,357	9,603
Contributions to superannuation accounts	2,781	2,781					2,781	2,781
	37,737	37,522	1,441	1,603			39,178	39,125
Less: receipts credited to revenue	630	3,041					630	3,041
Add: services provided by other departments	5,740	5,740					5,740	5,740
Total cost of program	42,847	40,221	1,441	1,603			44,288	41,824
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM								
Administration	355	335		7			355	342
*Social insurance	10,810	10,636		128			10,810	10,764
Income maintenance	25,388	25,066		376	2,524,054	2,078,300	2,549,442	2,103,742
Social assistance	2,947	2,582		18	745,908	733,231	748,855	735,831
International and emergency welfare services	640	539		1	15	15	655	555
National welfare grants	2,730	2,660		23	15,181	14,876	17,911	17,559
Policy and program planning, research and evaluation	4,786	4,048		93	3,155	1,836	7,941	5,977
Social security review secretariat	129	126					129	126
Contributions to superannuation accounts	2,717	2,717					2,717	2,717
	50,502	48,709		646	3,288,313	2,828,258	3,338,815	2,877,613
Less: receipts and revenues credited to the vote	10,759	10,699					10.759	10.699
	39,743	38,010		646	3,288,313	2,828,258	3,328 056	2,866,914
Less: receipts credited to revenue		386						386
Add: services provided by other departments	14,881	14,881					14,881	14,881
Total cost of program	54,624	52,505		646	3,288,313	2,828,258	3,342,937	2,881,409
FITNESS AND AMATEUR SPORT PROGRAM								
Program management	3,909	3,383		75			3,909	3,458
Fitness and amateur sport payments					13,270	12,638	13,270	12,638
	3,909	3,383		75	13,270	12,638	17,179	16,096
Less: receipts credited to revenue		131						131
Add: services provided by other departments	147	147					147	147
Total cost of program	4,056	3,399		75	13,270	12,638	17,326	16,112
Medical Research Council								
Administration	789	785	18	14			807	799
Grants and scholarships					42,860	42,860	42,860	42,860
Contributions to superannuation accounts	54	54					54	54
	843	839	18	14	42,860	42,860	43,721	43,713
Less: receipts credited to revenue		53						53
Add: services provided by other departments	110	110					110	110
Total cost of program	953	896	18	14	42,860	42,860	43,831	43,770

*The operating column includes the account "Refunds of amounts credited to revenue in previous years".

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
NON-MEDICAL USE OF DRUGS PROGRAM			
Grant to the United Nations Fund for drug abuse control	200	200	200
Contributions to support information/education projects dealing with the non-medical use of drugs	50	15	25
Contributions to support innovative projects dealing with the non-medical use of drugs	3,800	3,724	3,752
Contributions to support research sociological and biomedical studies dealing with the non-medical use of drugs	1,720	1,719	734
Contributions to support street agency and drug research projects dealing with the non-medical use of drugs	790	771	686
	6,560	*6,429*	*5,397*
HEALTH CARE PROGRAM			
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act	1,307,641	1,307,641	1,065,726
Amount to be credited to the Health Insurance Supplementary Fund, for payments in respect of the cost of insured services incurred by a person who through no fault of his own has lost or been unable to obtain coverage for insured services under the Hospital Insurance and Diagnostic Services Act and the Medical Care Act	23		
Contributions to the provinces pursuant to the Medical Care Act	762,690	762,690	677,947
Grant to Canadian Foundation on Alcohol and Drug Dependencies	15	15	15
Grant to Canadian Mental Health Association	25	25	25
Grant to Canadian Paraplegic Association	15	15	15
Grant to Canadian Public Health Association	8	8	7
Grant to Canadian Red Cross Society	10	10	10
Grant to Canadian Tuberculosis and Respiratory Disease Association	20	20	20
Grant to Health League of Canada	14	14	15
Grant to St. John Ambulance Association	20	20	20
Grant to Traffic Injury Research Foundation	25	25	25
Grant to Victorian Order of Nurses	20	20	20
Contributions to provinces and territories to assist in an extended program for the training of health personnel, and commitments for the current fiscal year not to exceed a total amount of $2,358,720 to be allocated as follows:			
Newfoundland	64	60	62
Prince Edward Island	21	21	21
Nova Scotia	87	83	77
New Brunswick	73	73	72
Quebec	621	621	616
Ontario	838	829	785
Manitoba	109	109	101
Saskatchewan	103	103	102
Alberta	183	164	154
British Columbia	248	165	165
Northwest Territories	8		7
Yukon Territory	4		
	2,359	2,228	2,162
Less–Estimated amount required for commitments to fall due during the fiscal year as detailed above but not required for payments estimated at	91		
	2,268	2,228	2,162
Contributions to the provinces pursuant to the Health Resources Fund Act	31,347	31,347	37,000
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health, and commitments for the current fiscal year not to exceed a total amount of $11,714,636	10,780	10,690	9,781
	2,114,921	*2,114,768*	*1,792,788*
MEDICAL SERVICES PROGRAM			
Payments to hospitals and other institutions which care for Indians and Eskimos as contributions towards the construction of hospitals and related facilities	1,095	1,094	592
Expenditures not required for the current year			130
	1,095	*1,094*	*722*
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM			
Family allowances payments	1,824,082	1,824,082	946,246
Youth allowances payments (recoveries)	43cr	43cr	47,063
Family assistance, in respect of children of immigrants and settlers	15	15	2,418
International Council on Social Welfare	10	10	
Canadian Committee to the International Council on Social Welfare	5	5	
Grants to assist in the development of provincial, municipal and voluntary family planning services and for specific projects in this area	1,750	1,750	1,249
Grants to welfare organizations–			
Canadian National Institute for the Blind	55	55	55
L'Association canadienne-française des aveugles	6	6	6
L'Institut Nazareth de Montréal	4	4	4

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department–*Concluded*			
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM–*Concluded*			
Grants to welfare organizations–*Concluded*			
Canadian Association for the Mentally Retarded	40	40	40
Montreal Association for the Blind	4	4	4
Canadian Safety Council	50	50	50
Canadian Rehabilitation Council for the Disabled	45	45	45
Canadian Council on Children and Youth	10	10	10
Canadian Council on Social Development	275	275	275
Other welfare organizations	170		
Grants to voluntary organizations during International Women's Year for special projects to improve community health and welfare services and to enhance the capabilities of women's groups for participation in social development	75	73	
Contributions toward the cost of services provided to young offenders in the Provinces of Ontario and New Brunswick	12,500	12,500	
Payments to replace Canada Assistance Plan revenues lost by provinces due to the operation of universal nursing home care benefit programs	58,200	45,598	
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements	12,000	12,000	9,993
Contributions for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act	75		30
Canada assistance plan–Payments to the provinces including residual payments under the Unemployment Assistance Act	660,802	660,802	506,778
Blind persons allowances–Payment of federal share of allowances	845	845	1,101
Disabled persons allowances–Payment of federal share of allowances	1,527	1,527	2,236
Old age assistance–Payment of federal share of assistance (recoveries)	41cr	41cr	64cr
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	4,000	4,000	2,791
Contributions towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community (New Horizons)	8,566	8,559	8,626
Welfare contributions for research and demonstration activities in the field of mental retardation	206	78	142
Contributions to provinces under agreements entered into, in respect of guaranteed income experimental projects	2,485	1,763	615
Contributions to provinces, persons and organizations for the purpose of developing and implementing a welfare information system	595		
Payment to the Old Age Security Fund for the purposes of the Old Age Security Act	700,000	254,246	235,000
Expenditures not required for the current year			781
	3,288,313	*2,828,258*	*1,765,494*
FITNESS AND AMATEUR SPORT PROGRAM			
Contributions to encourage, promote and develop fitness, amateur sport and physical recreation for Canadians	13,270	12,638	11,810
	13,270	*12,638*	*11,810*
Total department	5,424,159	4,963,187	3,576,211
Medical Research Council			
Grants and scholarships in aid of research	42,860	42,860	40,360
Grand total	5,467,019	5,006,047	3,616,571

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Non-Medical Use of Drugs Program	Health Care Program	Medical Services Program	Health Protection Program	Income Security and Social Assistance Program	Fitness and Amateur Sport Program	Total Department	Medical Research Council	Total
(1) Salaries and wages	7,167	1,190	4,109	39,577	27,465	35,815	1,502	116,825	499	117,324
	6,858	**1,204**	**3,945**	**37,792**	**26,520**	**33,815**	**1,576**	**111,710**	**469**	**112,179**
	5,748	*730*	*3,290*	*31,813*	*21,855*	*25,385*	*1,342*	*90,163*	*394*	*90,557*
(1) Other personnel costs	652	127	435	5,722	2,781	2,717	141	12,575	54	12,629
	654	**129**	**436**	**6,452**	**2,796**	**3,056**	**141**	**13,664**	**54**	**13,718**
	497	*80*	*269*	*4,468*	*1,924*	*2,940*	*74*	*10,252*	*28*	*10,280*
(2) Transportation and communications	570	292	469	10,691	1,037	3,110	368	16,537	132	16,669
	652	**375**	**498**	**11,376**	**1,545**	**3,775**	**487**	**18,708**	**153**	**18,861**
	652	*325*	*393*	*9,229*	*1,337*	*2,705*	*267*	*14,908*	*130*	*15,038*
(3) Information	514	657	276	229	438	1,102	720	3,936	42	3,978
	403	**200**	**243**	**107**	**133**	**1,029**	**302**	**2,417**	**41**	**2,458**
	541	*37*	*240*	*60*	*236*	*814*	*3*	*1,931*	*40*	*1,971*
(4) Professional and special services	496	715	393	12,574	3,240	5,347	387	23,152	60	23,212
	614	**822**	**280**	**12,793**	**3,480**	**4,772**	**350**	**23,111**	**49**	**23,160**
	653	*969*	*358*	*11,793*	*3,406*	*4,164*	*272*	*21,615*	*41*	*21,656*
(5) Rentals	82	12	12	799	214	317	66	1,502	22	1,524
	71	**47**	**30**	**706**	**250**	**316**	**22**	**1,442**	**22**	**1,464**
	42	*14*	*14*	*636*	*189*	*212*	*21*	*1,128*	*18*	*1,146*
(6) Purchased repair and upkeep	18	2	10	844	823	89	5	1,791	3	1,794
	19	**16**	**8**	**770**	**526**	**49**	**6**	**1,394**	**1**	**1,395**
	20	*2*	*6*	*572*	*403*	*48*	*2*	*1,053*	*1*	*1,054*
(7) Utilities, materials and supplies	357	133	134	13,331	1,685	1,584	710	17,934	26	17,960
	559	**138**	**126**	**13,603**	**2,267**	**1,614**	**498**	**18,805**	**49**	**18,854**
	526	*83*	*173*	*12,125*	*2,022*	*984*	*49*	*15,962*	*46*	*16,008*
(8) Construction and acquisition of land, buildings and equipment				7,126				7,126		7,126
		93		**6,895**				**6,988**		**6,988**
		42		*3,233*	*2,645*			*5,920*		*5,920*
(9) Construction and acquisition of machinery and equipment	79	15	26	1,639	1,441			3,200	18	3,218
	88	**106**	**90**	**1,757**	**1,603**	**646**	**75**	**4,365**	**14**	**4,379**
	188	*99*	*60*	*1,821*	*1,412*	*610*	*54*	*4,244*	*24*	*4,268*
(10) Grants, contributions and other transfer payments		6,560	2,114,921	1,095		3,288,313	13,270	5,424,159	42,860	5,467,019
		6,429	**2,114,768**	**1,094**		**2,828,258**	**12,638**	**4,963,187**	**42,860**	**5,006,047**
		5,397	*1,792,788*	*722*		*1,765,494*	*11,810*	*3,576,211*	*40,360*	*3,616,571*
*(12) All other expenditures	594	14	11	50	54	421	10	1,154	5	1,159
	380			**21**	**5**	**283**	**1**	**690**	**1**	**691**
	327			*17*	*10*	*81*		*435*	*3*	*438*
(1-12) Total	10,529	9,717	2,120,796	93,677	39,178	3,338,815	17,179	5,629,891	43,721	5,673,612
	10,298	**9,559**	**2,120,424**	**93,366**	**39,125**	**2,877,613**	**16,096**	**5,166,481**	**43,713**	**5,210,194**
	9,194	*7,778*	*1,797,591*	*76,489*	*35,439*	*1,803,437*	*13,894*	*3,743,822*	*41,085*	*3,784,907*
(13) *Less:* receipts and revenues credited to the vote	141					10,759		10,900		10,900
	141					**10,699**		**10,840**		**10,840**
	135					*9,189*		*9,324*		*9,324*
Total net expenditures	10,388	9,717	2,120,796	93,677	39,178	3,328,056	17,179	5,618,991	43,721	5,662,712
	10,157	**9,559**	**2,120,424**	**93,366**	**39,125**	**2,866,914**	**16,096**	**5,155,641**	**43,713**	**5,199,354**
	9,059	*7,778*	*1,797,591*	*76,489*	*35,439*	*1,794,248*	*13,894*	*3,734,498*	*41,085*	*3,775,583*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold** face type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.
*Includes the statutory account "Refunds of amounts credited to revenue in previous years".

Departmental Summary

(in thousands of dollars)

	Total	Department	Medical Research Council	*Education Loans–Employees
OUTLAYS–				
Budgetary and other–				
Operating expenditures	192,780	191,941	839	
Capital expenditures	11,367	11,353	14	
Grants, contributions and other transfer payments	5,006,047	4,963,187	42,860	
Sums credited to revenue	24,610	24,557	53	
Sub-total	*5,234,804*	*5,191,038*	*43,766*	
Non-budgetary transactions–				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada				
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets				
Total outlays	5,234,804	5,191,038	43,766	
RECEIPTS–				
Budgetary allocations utilized–				
Annual appropriations	599,371	555,712	43,659	
Statutory appropriations	4,599,983	4,599,929	54	
Receipts credited to appropriations	10,840	10,840		
Sums credited to revenue	24,610	24,557	53	
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total	*5,234,804*	*5,191,038*	*43,766*	
Non-budgetary transactions–				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				*See note
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets				
Total receipts	5,234,804	5,191,038	43,766	nil
Net outlays (+) or net receipts (–)	nil	nil	nil	nil

*Education loans repayments of $310 is not reflected due to presentation of Departmental Summary in thousands of dollars.

Revenues

	1974-75	1973-74
Department		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	1,169,173 87	571,516 40
B Services and service fees	18,017,132 91	14,205,505 29
C Proceeds from sales	2,318,658 01	1,886,006 98
D Privileges, licences and permits	13,632 00	13,044 62
E Miscellaneous	3,038,819 87	3,204,753 98
Total	$24,557,416 66	$19,880,827 27

	1974-75	
Details		
Non-Tax Revenue–		
A Refunds of previous years' expenditure:		
Administration	50,752	
Non-medical use of drugs	45,438	
Health care	469,861	
Medical services	117,536	
Health protection	46,447	
Income security and social assistance	308,657	
Fitness and amateur sport	130,483	
		1,169,174
B Services and service fees:		
Medical services, hospitals $12,677,308		
Tuberculosis care	40,893	
Auxiliary care	270,584	
Medical boarders	73,578	
Co-insurance earnings, provincial plan	24,032	
Standard accommodation	10,585,808	
Earnings–New born care	121,144	
Organized out-patient department services	115,850	
Earnings–Emergency	690,849	
Earnings–Co-insurance and others	14,886	
Recoveries–		
Dietary	274,495	
Accommodation	290,023	
Pharmacy	17,855	
Handicrafts	12,403	
Revenue, prior years	65,058	
Recovery, maintenance of Coqualeetza Hospital	59,212	
Sundries	20,638	
Medical services, clinics and stations $5,204,924		
Professional services	1,080,180	
Drugs and medical supplies not supplied by out-patient department	14,969	
Provincial hospital insurance plan	423,990	
Out-patient department charges	59,307	
Hospitalization	40,532	
Health services	2,321,015	
Recoveries–Public service health, nursing services	1,264,931	
Health protection $134,901		
Radiation dosimetry service (film monitoring	134,721	
Analysis fees	180	
		18,017,133

	1974-75	
Details–*Concluded*		
Non-Tax Revenue–*Concluded*		
C Proceeds from sales:		
Medical services		
Prosthetic devices	1,742,510	
Meals, meal tickets, rations	74,897	
Handicrafts and handicraft supplies	277,622	
Rentals and lodging, housing	177,811	
Glasses, dentures and artificial aids	45,818	
		2,318,658
D Privileges, licences and permits:		
Health protection		13,632
E Miscellaneous:		
Health care	13,238	
Medical services	101,872	
Health protection $2,846,322		
Food and drug penalties	163,354	
Opium and narcotic penalties	2,679,965	
Sundries	3,003	
Income security and social assistance	77,388	
		3,038,820
Total		$24,557,417

	1974-75	1973-74
Medical Research Council		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure	$53,024 21	141,614 99

Appendix 1

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF DEPARTMENTAL HOSPITALS

Note: A statement of operating costs and revenues by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2

Canada Pension Plan Account

(Established by the Canada Pension Plan, R.S., c. C-5)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$6,933,825,886	$5,792,997,153
Add:		
Contributions–employees, employers and self-employed	1,238,763,438	1,019,363,913
Interest on investments	504,414,091	416,027,178
Interest on monthly operating balance	14,242,368	8,000,697
	8,691,245,783	7,236,388,941
Deduct:		
Benefit payments–		
Retirement pensions	193,125,062	126,835,549
Survivors' pensions	86,600,195	62,667,754
Disability pensions	59,394,247	42,684,167
Orphans' benefits	32,964,623	24,919,954
Death benefits	16,514,129	13,391,427
Disabled contributors' child benefits	10,367,382	7,658,436
	398,965,638	278,157,287
Expense (Note 3)–		
Collection of contributions	12,840,000	10,523,813
Administration	11,246,210	9,030,406
Accounting and computer services	4,003,920	3,564,760
Accommodation	1,266,501	957,347
Assignment of social insurance numbers and maintenance of central index	415,002	222,171
Actuarial services	85,856	107,271
	29,857,489	24,405,768
	428,823,127	302,563,055
Balance at end of year	$8,262,422,656	$6,933,825,886
Balance at end of year comprised:		
Canada Pension Plan Investment Fund	$7,981,874,000	$6,696,981,000
Operating balance	280,548,656	236,844,886
	$8,262,422,656	$6,933,825,886

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAN
Director General

Approved:

BRUCE RAWSON
Deputy Minister
Department of National Health and Welfare

I have examined the above Statement of Operations and have reported under date of July 31, 1975, to the Minister of National Health and Welfare.

J. J. MACDONELL
Auditor General of Canada

Appendix 2–*Continued*

Canada Pension Plan Investment Fund
(Established by the Canada Pension Plan, R.S., c. C-5)

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	Securities held at April 1, 1974	Purchases during year	Balance at March 31, 1975	Income received during year
Investments in securities of the provinces (Note 2)–				
Newfoundland	$ 128,608,000	$ 25,818,000	$ 154,426,000	$ 9,691,093
Prince Edward Island	25,608,000	5,253,000	30,861,000	1,942,541
Nova Scotia	260,785,000	50,910,000	311,695,000	19,779,922
New Brunswick	197,245,000	38,344,000	235,589,000	14,834,567
Quebec (Note 2)	35,578,000	7,903,000	43,481,000	2,875,139
Ontario	3,703,684,000	701,797,000	4,405,481,000	281,052,440
Manitoba	393,401,000	74,488,000	467,889,000	29,494,639
Saskatchewan	308,497,000	55,571,000	364,068,000	23,145,843
Alberta	630,963,000	126,588,000	757,551,000	46,960,123
British Columbia	970,232,000	189,134,000	1,159,366,000	71,534,582
Investment in securities of Canada (Note 2)	42,380,000	9,087,000	51,467,000	3,103,202
	$6,696,981,000	$1,284,893,000	$7,981,874,000	$504,414,091

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. KEAN
Director General

Approved:

BRUCE RAWSON
Deputy Minister
Department of National Health and Welfare

I have examined the above Statement of Operations and have reported under date of July 31, 1975, to the Minister of National Health and Welfare.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—*Concluded*

Canada Pension Plan

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy

The records of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund are maintained on a cash basis and, at year-end, did not include accrued benefits payable by the Account or accrued interest earned by the Fund.

2. Purchase of securities of the provinces and Canada

The balance to the credit of the Canada Pension Plan Account less the balance in the Canada Pension Plan Investment Fund is defined by the legislation as the operating balance. When the operating balance exceeds the estimated amount required to meet all payments, in the following three-month period, the excess is available for purchase of securities of the provinces and Canada. All the securities held at year-end are non-negotiable, have a term of 20 years, bear interest at the market yield of 20-year Canada bonds, and are carried at cost.

Provinces are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan by each province bears to total contributions. Contributions received from the Yukon Territory, the Northwest Territories and from certain other employees outside Canada are invested in bonds of the Government of Canada.

The Canada Pension Plan is applicable throughout Canada, except in the Province of Quebec where a similar plan has been established. However, certain federal employees, such as members of the armed forces, who are resident in the Province of Quebec contribute to the Canada Pension Plan. The securities of this Province that are purchased by the Plan relate to the contributions of these employees.

3. Expense

The total expense of the Canada Pension Plan Account represents the cost of services provided by the Unemployment Insurance Commission (assignment of social insurance numbers and maintenance of central index) and five federal government departments: National Revenue-Taxation (collection of contributions); National Health and Welfare (administration); Supply and Services (accounting and computer services); Public Works (accommodation); and Insurance (actuarial services). The Department of Finance is responsible for the investment program of the Fund, a service that is performed without charge by this Department.

4 Statement presentation

Certain 1974 comparative figures have been restated to conform to the 1975 presentation.

Ottawa, July 31, 1975

THE HONOURABLE MARC LALONDE, P.C., M.A., LL.L, Q.C., M.P.,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA, ONTARIO.

Dear Mr. Lalonde,

The Canada Pension Plan was amended in January 1975 and now requires the Auditor General to audit the Canada Pension Plan Account and the Canada Pension Plan Investment Fund and to report annually to the Minister of National Health and Welfare. Pursuant to this requirement I have examined the statements of operations of the Canada Pension Plan Account and of the Canada Pension Plan Investment Fund of the Canada Pension Plan for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the results of the operations of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 3

The Medical Research Council
(Established by the Medical Research Council Act)

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1975

		1975	1974
Grants and scholarships			
Grants in aid of research	$32,530,489		$29,925,900
Awards	9,515,910		9,427,091
Research promotion	813,601		1,007,009
		$42,860,000	40,360,000
Administration			
Salaries and wages	469,336		393,565
Employee benefits	68,000		35,000
Travel	125,248		107,728
Office accommodation	89,000		73,000
Printing, stationery and office supplies	65,411		60,697
Professional and special services	45,445		37,635
Publications	39,106		37,463
Communications	26,993		22,622
Office furniture and equipment	20,818		28,280
Accounting and cheque issue services	8,300		16,200
Other	5,269		6,128
		962,926	818,318
Total expenditure		$43,822,926	$41,178,318
Total expenditure provided for by:			
National Health and Welfare Vote 65 (Vote 60 in 1973-74)	$42,860,000		$40,360,000
National Health and Welfare Vote 60 (Vote 55 in 1973-74)	798,926		697,318
National Health and Welfare Statutory Vote, contributions to superannuation accounts	54,000		28,000
		$43,712,926	$41,085,318
Government departments which provided services without charge		110,000	93,000
		$43,822,926	$41,178,318

The accompanying notes are an integral part of this statement.

Certified correct:

J. M. ROXBURGH
Secretary

Approved:

G. MALCOLM BROWN
President

I have examined the above Statement of Expenditure and have reported thereon under date of June 6, 1975 to the Medical Research Council and the Minister of National Health and Welfare as required by section 16 of the Medical Research Council Act.

J. J. MACDONELL
Auditor General of Canada

NOTES TO THE STATEMENT OF EXPENDITURE

1. The Council had outstanding commitments amounting to approximately $62,849,000 as at March 31, 1975, in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament (year ended March 31, 1974, $51,575,000).
2. Refunds of prior years' expenditures amounting to $53,024 ($141,615 in 1974) were remitted to the Department of National Health and Welfare and are not reflected on the statement of expenditure.
3. At March 31, 1975 the Council held a cash balance of $76,404 arising from a donation of $75,000 received during the year for specified research projects together with interest on the funds. These transactions are not reflected in the financial statement.
4. Certain 1974 figures have been restated to conform to the 1975 presentation.

AUDITOR GENERAL OF CANADA
Ottawa, June 6, 1975

THE MEDICAL RESEARCH COUNCIL
THE HONOURABLE MARC LALONDE,
P.C., M.A., LL.L., Q.C., M.P.,
MINISTER OF NATIONAL HEALTH AND WELFARE,
OTTAWA.

I have examined the statement of expenditure of the Medical Research Council for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement gives a true and fair view of the results of the operations of the Council for the year ended March 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Council, the statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 16

1974-75
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation

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NATIONAL REVENUE

Customs and Excise

Objective

—To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movements of persons and goods.

Taxation

Objective

—To assess and collect income taxes, succession duties, gift taxes, pension plan contributions and unemployment insurance premiums due under various federal and provincial statutes and to administer property tax credit and education property tax credit plans on behalf of requesting provinces.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Customs and Excise				
1	Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services	$119,942,000 00			
	1d To extend the purposes of National Revenue Vote 1, Appropriation Act No. 3, 1974, to reimburse the Customs and Excise Working Capital Advance Account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of $202,799.26 for the value of surplus and obsolete stores; and to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $1,417,937.61; and to provide a further amount of	1,265,000 00			
	Transfer from Treasury Board Vote 5 contingencies	8,230,286 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	4,071,020 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	2,067,784 00			
			135,576,090 00	134,504,322 85	1,071,767 15	106,326,566 18
Stat.	Minister of National Revenue–Salary and motor car allowance		16,999 94	16,999 94		16,999 92
Stat.	Contributions to superannuation accounts		11,402,000 00	11,402,000 00		7,571,000 00
Stat.	Refunds of amounts credited to revenue in previous years		2,841 93	2,841 93		
			146,997,931 87	*145,926,164 72*	*1,071,767 15*	*113,914,566 10*
	Taxation					
5	Program, expenditures, the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan, Unemployment Insurance Act, 1971, and from National Revenue–Customs and Excise					
	Program	$164,686,000 00				
	5b	804,000 00				
	5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $7,321,220.68 and to provide a further amount of	4,820,000 00				
	Transfer from Treasury Board Vote 5 contingencies	10,404,753 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	5,960,855 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	3,123,500 00				
			189,799,108 00	189,069,354 05	729,753 95	145,664,103 57
Stat.	Contributions to superannuation accounts		16,667,000 00	16,667,000 00		10,339,000 00
Stat.	Federal Court awards		80,334 31	80,334 31		48,692 55
Stat.	Refunds of amounts credited to revenue in previous years		175 00	175 00		
			206,546,617 31	*205,816,863 36*	*729,753 95*	*156,051,796 12*
	Total		353,544,549 18	351,743,028 08	1,801,521 10	269,966,362 22

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Customs and Excise	1974-75	145,926	6,339	14,235	310	154,132
	1973-74	113,914	6,484	9,201	310	116,941
Taxation	1974-75	205,817	6,475	24,253		223,595
	1973-74	156,052	4,986	16,082		167,148
Total	1974-75	351,743	12,814	38,488	310	377,727
	1973-74	269,966	11,470	25,283	310	284,089

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Customs and Excise								
Customs operations	99,480	99,117	1,445	1,545			100,925	100,662
Excise	26,356	26,755	290	371			26,646	27,126
General administration	12,632	11,220	94	386			12,726	11,606
Tariff programs and appraisal	9,086	9,213	18	50			9,104	9,263
	147,554	146,305	1,847	2,352			149,401	148,657
Less: receipts and revenues credited to the vote	2,403	2,731					2,403	2,731
	145,151	143,574	1,847	2,352			146,998	145,926
Less: receipts credited to revenue	6,800	6,339					6,800	6,339
Add: services provided by other departments	12,229	14,235					12,229	14,235
accommodation provided by this department	310	310					310	310
Total cost of program	150,890	151,780	1,847	2,352			152,737	154,132
Taxation								
Maintaining the self-assessment system	53,907	53,665	958	928			54,865	54,593
Ensuring compliance with the law	111,961	111,458	1,991	1,927			113,952	113,385
Review of taxpayer objections and appeals	4,147	4,128	74	71			4,221	4,199
Administration	37,402	37,233	664	642	15	15	38,081	37,890
Contributions to superannuation accounts	16,667	16,667					16,667	16,667
	224,084	223,151	3,687	3,568	15	15	227,786	226,734
Less: receipts and revenues credited to the vote	21,239	20,917					21,239	20,917
	202,845	202,234	3,687	3,568	15	15	206,547	205,817
Less: receipts credited to revenue	6,370	6,475					6,370	6,475
Add: services provided by other departments	24,253	24,253					24,253	24,253
Total cost of program	220,728	220,012	3,687	3,568	15	15	224,430	223,595

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Taxation			
Grant to the Inter-American Centre of Tax Administrators	15	15	15

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Total
(1) Salaries and wages	117,507	170,615	288,122
	115,666	**169,217**	**284,883**
	92,135	*132,126*	*224,261*
(1) Other personnel costs	13,310	16,681	29,991
	13,744	**16,720**	**30,464**
	9,473	*10,368*	*19,841*
(2) Transportation and communications	7,888	15,018	22,906
	7,727	**14,447**	**22,174**
	6,146	*12,057*	*18,203*
(3) Information	603	1,549	2,152
	850	**1,889**	**2,739**
	430	*1,695*	*2,125*
(4) Professional and special services	2,609	4,933	7,542
	2,228	**4,869**	**7,097**
	846	*3,536*	*4,382*
(5) Rentals	1,972	4,717	6,689
	1,852	**4,957**	**6,809**
	1,149	*2,510*	*3,659*
(6) Purchased repair and upkeep	337	639	976
	376	**595**	**971**
	273	*516*	*789*
(7) Utilities, materials and supplies	3,232	9,924	13,156
	3,811	**10,453**	**14,264**
	3,144	*6,963*	*10,107*
(8) Construction and acquisition of land, buildings and equipment	673		673
	707		**707**
	770		*770*
(9) Construction and acquisition of machinery and equipment	1,174	3,687	4,861
	1,645	**3,568**	**5,213**
	2,457	*2,634*	*5,091*
(10) Grants, contributions and other transfer payments		15	15
		15	**15**
		15	*15*
(12) All other expenditures	96	8	104
	51	**4**	**55**
	27	*2*	*29*
(1-12) Total	149,401	227,786	377,187
	148,657	**226,734**	**375,391**
	116,850	*172,422*	*289,272*
(13) *Less*: receipts and revenues credited to the vote	2,403	21,239	23,642
	2,731	**20,917**	**23,648**
	2,936	*16,370*	*19,306*
Total net expenditures	146,998	206,547	353,545
	145,926	**205,817**	**351,743**
	113,914	*156,052*	*269,966*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-1974 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Customs and Excise	Taxation	Customs and Excise Revolving Fund
OUTLAYS–				
Budgetary and other–				
Operating expenditures	370,251	146,102	223,151	998
Capital expenditures	5,920	2,352	3,568	
Grants, contributions and other transfer payments	15		15	
Sums credited to revenue	20,895,391	6,100,932	14,794,459	
Sub-total	*21,271,577*	*6,249,386*	*15,021,193*	*998*
Non-budgetary transactions–				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada				
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets				
Total outlays	21,271,577	6,249,386	15,021,193	998
RECEIPTS–				
Budgetary allocations utilized–				
Annual appropriations	323,573	134,301	189,069	203
Statutory appropriations	28,170	11,422	16,748	
Receipts credited to appropriations	23,648	2,731	20,917	
Sums credited to revenue	20,896,187	6,100,932	14,794,459	796
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total	*21,271,578*	*6,249,386*	*15,021,193*	*999*
Non-budgetary transactions–				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				
Equity capital realized				
Decrease in inventories	15			15
Other increases in liabilities or reduction in assets				
Total receipts	21,271,593	6,249,589	15,021,193	1014
Net outlays (+) or net receipts (−)	−16	nil	nil	−16

Revenues

Customs and Excise

Comparative Summary

	1974-75	1973-74
Tax Revenue–		
Excise Taxes		
A Sales tax	3,866,094,593 37	3,590,338,096 39
B *Less* old age security tax	966,023,429 01	897,477,024 12
	2,900,071,164 36	2,692,861,072 27
C Oil export tax	224,261,169 94	286,617,260 68
D Other excise taxes	413,440,556 33	407,995,964 75
E Customs import duties	1,808,860,185 96	1,384,648,328 36
F Excise duties	747,959,844 10	685,893,281 50
	6,094,592,920 69	*5,458,015,907 56*
Non-Tax Revenue–		
G Return on investments	68,125 04	67,614 27
H Refunds of previous years' expenditure	1,528 44	10,059 53
I Services and service fees	387,845 03	447,450 36
J Proceeds from sales	551,881 90	661,543 95
K Privileges, licenses and permits	147,235 50	96,980 12
L Miscellaneous	5,182,104 15	5,200,459 49
	6,338,720 06	*6,484,107 72*
Total	$6,100,931,640 75	$5,464,500,015 28

Details

	1974-75	
Tax Revenue–		
A Sales tax: on domestic goods $3,331,483,786; on imports $741,636,142	4,073,119,928	
Less drawbacks $3,959,113 and refunds $203,066,222	207,025,335	
		3,866,094,593
Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.		
B *Less* old age security tax		966,023,429
The Old Age Security Act, c. 200, R.S., as amended, provides for an old age security tax of three per cent on the sale prices of certain goods. Pursuant to section 23(1) of the Old Age Security Act, the above amount which is the "amount equal, in the opinion of the Minister of National Revenue, to the old age security tax collected" was transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts, in Volume I of this report.		
		2,900,071,164
C Oil export tax	225,317,002	
Less refunds	1,055,832	
		224,261,170
Taxes collected on exported crude oil under the provisions of the Excise Tax Act Part III.1 as cited by the Oil Export Tax Act.		
D Other excise taxes:		
Penalties $2,607,022; miscellaneous (court penalties, court costs, etc.) $88,637.		
Manufacturers' taxes: cigarettes $345,043,344; cigars $6,651,025; tobacco $15,580,992; jewellery $20,828,684; lighters $1,274,614; automobiles $2,195,971; motorcycles $519,019; boats $1,254,272; aircraft $1,150,287; boat motors $660,922; matches $1,074,775; radios $226; playing cards $1,604,791; coin games $503,497; smokers' accessories $308,373; television $13; toilet articles $41,349; wines $12,699,746.	414,087,559	
Less drawbacks $64,590 and refunds $582,412	647,002	
		413,440,557
Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.		
E Customs import duties	1,994,689,189	
Less drawbacks $116,061,242 and refunds $69,767,761	185,829,003	
		1,808,860,186
Drawbacks consisted of home consumption drawback claims amounting to $10,654,623 and export drawback claims of $105,406,619.		
F Excise duties: spirits $311,874,688; beer $178,334,259; Canadian raw leaf tobacco $28,562; cigarettes $250,639,725; cigars $1,061,380; manufactured tobacco $6,494,939; licences $32,514	748,466,067	
Less drawbacks $479,997 and refunds $26,226	506,223	
		747,959,844
Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to beer exported or delivered to ships' stores.		
Other than the amounts shown as drawbacks $479,997 and refunds $26,226 the figures quoted are those supplied by the Excise Branch.		
Non-Tax Revenue–		
G Return on investments: rentals of public buildings and properties $66,723; remitted revolving fund surplus $1,402		68,125
H Refunds of previous years' expenditure		1,528
I Services and service fees: cartage $9,581; customs warehouse annual licence fees $318,350; storage charges $61,195; miscellaneous $21	389,147	
Less refunds	1,302	
		387,845
Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		

Revenues—*Continued*

	1974-75	1973-74
Customs and Excise—*Concluded*		
Details—*Concluded*		
J Proceeds from sales: copies of documents $38,400; sales of unclaimed goods, seals, etc., $514,190; sale of land $135; miscellaneous $2,396	555,121	
Less refunds	3,239	551,882
K Privileges, licences and permits: brokers' licences $147,426; miscellaneous $120	147,546	
Less refunds	310	147,236
L Miscellaneous: customs penalties $193,623; customs seizures $5,299,044; excise seizures $51,282; sundries $77,046	5,620,995	
Less adjustments of penalties, customs and excise seizures $436,899; refunds $1,992	438,891	5,182,104
The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c. 58, R.S., as amended, and the Excise Act, c. 99, as amended.		
Total		$6,100,931,641

	1974-75	1973-74
Taxation		
Comparative Summary		
Tax Revenue—		
M Income Tax		
Individuals		
Deductions at source	9,616,448,054 92	7,403,514,652 61
Less old age security tax	1,366,000,000 00	1,054,000,000 00
	8,250,448,054 92	6,349,514,652 61
Other collections	2,103,841,584 37	1,822,288,682 88
Less old age security tax	285,999,040 00	246,000,000 00
	1,817,842,544 37	1,576,288,682 88
Corporations	4,835,716,846 31	3,709,977,705 32
Less old age security tax	550,500,000 00	299,000,000 00
	4,285,216,846 31	3,410,977,705 32
N Non-resident	427,423,765 72	323,678,371 27
O Estate tax	7,053,160 41	14,353,553 81
	14,787,984,371 73	*11,674,812,965 89*
Non Tax Revenue—		
P Refunds of previous years' expenditure	36,557 35	38,236 63
Q Services and service fees	4,165,455 34	2,872,625 20
R Miscellaneous	2,272,958 27	2,075,204 20
	6,474,970 96	*4,986,066 03*
Total	$14,794,459,342 69	$11,679,799,031 92

	1974-75	
Details		
Tax Revenue—		
M Income Tax		
Individuals		
Deductions at source	11,278,947,291	
Less refunds	1,662,499,236	
	9,616,448,055	
Less old age security tax	1,366,000,000	8,250,448,055
Other collections	2,131,461,212	
Less refunds	27,619,627	
	2,103,841,585	
Less old age security tax	285,999,040	1,817,842,545
Corporation	5,202,499,949	
Less refunds	366,783,103	
	4,835,716,846	
Less old age security tax	550,500,000	4,285,216,846

The Old Age Security Act, c. 200, R.S., as amended, provides for an old age security tax equal to the lesser of 4 per cent of every individual's taxable income or $240 and equal to 3 per cent of every corporation's taxable income. Pursuant to section 25(1) of the Old Age Security Act, the amounts of $1,651,999,040 in respect of individuals and $550,500,000 in respect of corporations which "in the opinion of the Minister of National Revenue are equal to the old age security tax collected" were transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts in Volume I of this report.

Revenues—*Concluded*

	1974-75	
Taxation—*Concluded*		
Details—*Concluded*		
N Non-resident	431,966,502	
Less refunds	4,542,736	427,423,766
O Estate tax	8,418,736	
Less refunds	1,365,575	7,053,161
The Estate Tax includes duties levied under the Dominion Succession Duty Act.		
Non Tax Revenue—		
P Refunds of previous years' expenditure		36,557
Q Services and service fees: ruling fees $93,650; provincial gift tax and succession duty $665,351; property tax agreement fee $3,406,454		4,165,455
R Miscellaneous: fines and forfeitures $2,253,085; sundries $19,873		2,272,958
Total		$14,794,459,343

Appendix

Customs and Excise Revolving Fund

(Authorized by National Revenue Vote 632, Appropriation Act No. 2, 1954, 1953-54, c. 25)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	EQUITY OF CANADA	1975	1974
Inventory, at cost	$195,816	$211,580	Working Capital Advance (Authorized $750,000)	$195,816	$211,580

The accompanying note is an integral part of the financial statements.

Certified Correct:

E. A. McINTYRE
Assistant Deputy Minister Management Services

Approved:

G. L. BENNETT
Deputy Minister

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 30, 1975 to the Minister of National Revenue.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS

(for the year ended March 31, 1975)

	1975	1974
Issues of sales		
Issues of tobacco stamps and spirit age labels	$689,309	$1,027,835
Sales of materials for uniforms	107,119	169,536
	796,428	1,197,371
Cost of sales		
Inventory at beginning of year	211,580	113,379
Purchases, including processing and storage charges	982,058	1,299,047
	1,193,638	1,412,426
Inventory at end of year after write off of obsolete items	195,816	211,580
	997,822	1,200,846
Gross loss	201,394	3,475
Recovery from appropriation with respect to obsolete inventory written off	202,799	4,826
Operating Surplus transferred to non-tax revenue	$ 1,405	$ 1,351

The accompanying note is an integral part of the financial statements.

NOTE TO THE FINANCIAL STATEMENTS MARCH 31, 1975

Accounting Policies

The overhead cost of administering the Revolving Fund was borne by the Department of National Revenue–Customs and Excise.

The payment records of the Revolving Fund were kept open until April 30, 1975. Payments made in April, 1975 were charged to inventories or expenses as appropriate in the fiscal year 1974-75 and were credited to the Working Capital Advance.

Issues of spirit age labels were credited to the Revolving Fund at the average cost price and charged to the departmental appropriation.

Interest was not charged to the Fund because Treasury Board, by Circular 1970-7, January 8, 1970 determined the Fund to be a Working Capital Advance.

Appendix—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, June 30, 1975.

THE HONOURABLE RONALD BASFORD, P.C., LL.B., M.P.,
MINISTER OF NATIONAL REVENUE,
OTTAWA.

Dear Mr. Basford,

I have examined the balance sheet of the Customs and Excise Revolving Fund as at March 31, 1975 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Customs and Excise Revolving Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Deficiencies were noted in the Fund's commitment control records which permitted purchases of tobacco stamps to be made at a cost of $125,778 in excess of the contracted amount of $330,000. The excess quantity which was not required, was subsequently destroyed. Subject to these inadequate records I report that, in my opinion, proper books of account have been kept by the Revolving Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

SECTION 17

1974-75
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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PARLIAMENT

The sessions during the year were the Second Session of the Twenty-ninth Parliament which commenced on February 27, 1974 and ended on May 9, 1974 and the First Session of the Thirtieth Parliament which commenced on September 30, 1974 and was still in progress as at March 31, 1975.

The Senate

Objective

—To enable the Senate to carry out its constitutional role.

House of Commons

Objective

—To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

—To provide information and library services to Parliamentarians and other authorized persons, and research assistance to Parliamentarians.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	The Senate				
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate	4,202,260 00	4,201,156 21	1,103 79	3,328,336 67
Stat.	Members of the Senate–Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Accounts	2,655,013 30	2,655,013 30		2,506,048 84
Stat.	Residual amounts in accordance with section 40(1) of the Members of Parliament retiring Allowances Act (R.S. c.M-10 as amended) and section 6 of the Supplementary Retiring Benefits Act (Chap. 43)	6,658 00	6,658 00		
Stat.	Contributions to superannuation accounts	283,988 00	283,988 00		391,000 00
		7,147,919 30	*7,146,815 51*	*1,103 79*	*6,225,385 51*
	House of Commons				
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant deputy Chairman of Committees; payments in respect of the costs of operating Members' constituency offices; the grants listed in the Estimates and contributions $29,062,850 00				
5d	To extend the purposes of Parliament Vote 5, Appropriation Act No. 3, 1974, to provide, notwithstanding Section 10 of the Senate and House of Commons Act for payment to Réal Caouette of an amount based on an annual rate of $4,000 in respect of that portion of the current fiscal year commencing July 8, 1974, throughout which he is a member of the House of Commons and the Leader of the Social Credit Party of Canada and to provide a further amount of 2,926 00	29,065,776 00	28,898,477 47	167,298 53	22,321,937 31
Stat.	Members of the House of Commons–Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	9,870,001 63	9,870,001 63		9,710,331 47
Stat.	Contributions to superannuation accounts	2,254,220 00	2,254,220 00		1,553,000 00
Stat.	Supplementary retirement benefits in excess of contributions for Members of Parliament	137,716 91	137,716 91		25,313 31
	Expenditures from appropriations not required for 1974-75				3,000 00
		41,327,714 54	*41,160,416 01*	*167,298 53*	*33,613,582 09*
	Library of Parliament				
10	Program expenditures	2,610,262 00	2,271,515 77	338,746 23	1,783,819 71
Stat.	Contributions to superannuation accounts	253,000 00	253,000 00		129,000 00
		2,863,262 00	*2,524,515 77*	*338,746 23*	*1,912,819 71*
	Total	51,338,895 84	50,831,747 29	507,148 55	41,751,787 31

Total cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
The Senate	1974-75	7,147	34	171		7,284
	1973-74	6,225	38	179		6,366
House of Commons	1974-75	41,160	269	5,652		46,543
	1973-74	33,614	28	7,803		41,389
Library of Parliament	1974-75	2,525		256		2,781
	1973-74	1,913		202		2,115
Total	1974-75	50,832	303	6,079		56,608
	1973-74	41,752	66	8,184		49,870

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
The Senate								
Members of the Senate	2,904	3,002			165	159	3,069	3,161
Officers of the Senate	260	280					260	280
Administration	1,052	1,087	115	79			1,167	1,166
Legislative services	1,933	1,651					1,933	1,651
Building services	719	889					719	889
	6,868	6,909	115	79	165	159	7,148	7,147
Less: receipts credited to revenue	39	34					39	34
Add: services provided by other departments	171	171					171	171
Total cost of program	7,000	7,046	115	79	165	159	7,280	7,284
House of Commons								
Members of Parliament	18,221	18,890	65	81			18,286	18,971
Officers of the House	1,613	1,582	6	5			1,619	1,587
Inter-parliamentary relations	239	183	1	4	606	441	846	628
Administration	2,632	2,755	25	253			2,657	3,008
Legislative services	8,025	7,229	75	56			8,100	7,285
Building services	7,266	7,176	300	251			7,566	7,427
Contributions to superannuation accounts	2,254	2,254					2,254	2,254
	40,250	40,069	472	650	606	441	41,328	41,160
Less: receipts credited to revenue		269						269
Add: services provided by other departments	5,652	5,652					5,652	5,652
Total cost of program	45,902	45,452	472	650	606	441	46,980	46,543
Library of Parliament								
Printed and other information	1,395	1,274					1,395	1,274
Research papers and staff	882	673					882	673
Administration	308	277	25	48			333	325
Contributions to superannuation accounts	253	253					253	253
	2,838	2,477	25	48			2,863	2,525
Add: services provided by other departments	256	256					256	256
Total cost of program	3,094	2,733	25	48			3,119	2,781

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
The Senate			
Members of the Senate–Pensions to retired Senators	165	159	154
House of Commons			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association	50	50	40
Grant to the Canadian Group, Inter-Parliamentary Union	100	100	41
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	72	72	55
Grant to the Parliamentary Centre for Foreign Affairs and Foreign Trade	40	40	40
Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures	254	109	82
Expenses in connection with attendance at meetings of «L'Association internationale des parlementaires de langue française» including Canada's assessment for membership in L'Association	55	39	23
Canada's share of the expense of the Commonwealth Parliamentary Association including the assessment for membership in the Association	35	31	31
Total	606	441	312
Grand total	771	600	466

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	4,301	25,806	2,293	32,400
	4,576	**25,182**	**1,933**	**31,691**
	3,985	*20,519*	*1,499*	*26,003*
(1) Other personnel costs	770	4,545	253	5,568
	781	**5,860**	**268**	**6,909**
	821	*4,675*	*129*	*5,625*
(2) Transportation and communications	477	3,093	30	3,600
	394	**2,971**	**33**	**3,398**
	359	*2,730*	*28*	*3,117*
(3) Information	783	3,730	59	4,572
	721	**3,348**	**47**	**4,116**
	493	*3,028*	*57*	*3,578*
(4) Professional and special services	388	180	26	594
	259	**194**	**19**	**472**
	199	*138*	*19*	*356*
(5) Rentals		898	22	920
		750	**25**	**775**
		319	*16*	*335*
(6) Purchased repair and upkeep	3	668	1	672
	3	**59**	**2**	**64**
	3	*40*	*1*	*44*
(7) Utilities, materials and supplies	109	1,305	153	1,567
	136	**1,691**	**148**	**1,975**
	121	*1,272*	*142*	*1,535*
(8) Construction and acquisition of machinery and equipment	115	472	25	612
	79	**650**	**48**	**777**
	60	*553*	*22*	*635*
(9) Grants, contributions and other transfer payments	165	606		771
	159	**441**		**600**
	154	*312*		*466*
(10) All other expenditures	37	25	1	63
	39	**14**	**2**	**55**
	30	*28*		*58*
Total net expenditures	7,148	41,328	2,863	51,339
	7,147	**41,160**	**2,525**	**50,832**
	6,225	*33,614*	*1,913*	*41,752*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	The Senate	House of Commons	Library of Parliament
OUTLAYS				
Budgetary and other				
Operating expenditures	49,455	6,909	40,069	2,477
Capital expenditures	777	79	650	48
Grants, contributions and other transfer payments	600	159	441	
Sums credited to revenue	303	34	269	
Sub-total	*51,135*	*7,181*	*41,429*	*2,525*
Non-budgetary transactions				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada				
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets				
Total outlays	51,135	7,181	41,429	2,525
RECEIPTS				
Budgetary allocations utilized				
Annual appropriations	35,372	4,202	28,898	2,272
Statutory appropriations	15,460	2,945	12,262	253
Receipts credited to appropriations				
Sums credited to revenue	303	34	269	
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total	*51,135*	*7,181*	*41,429*	*2,525*
Non-budgetary transactions				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets				
Total receipts	51,135	7,181	41,429	2,525
Net outlays (+) or net receipts (−)	nil	nil	nil	nil

Revenues

The Senate

Comparative Summary

		1974-75	1973-74
Non-Tax Revenue–			
A	Refund of previous years' expenditure	1,682 19	6,897 21
B	Services and service fees	2,263 89	1,822 22
C	Privileges, licences and permits	3,050 00	1,100 00
D	Miscellaneous	27,420 00	28,200 00
	Total	$34,416 08	$38,019 43

Details

		1974-75
Non-Tax Revenue–		
A	Refund of previous years' expenditure: Sale of Publications	1,682
B	Services and service fees: Certified copies of Acts of Parliament	2,264
C	Privileges, licences and permits: Fees on private bills	3,050
D	Miscellaneous: Senators' contributions to the consolidated, Revenue Fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965	27,420
	Total	$34,416

House of Commons

Comparative Summary

		1974-75	1973-74
Non-Tax Revenue–			
A	Refund of previous years' expenditure	62,460 00	20,473 76
B	Privileges, licences and permits	200,819 00	1,250 00
C	Miscellaneous	6,197 95	6,329 12
	Total	$269,476 95	$28,052 88

Details

		1974-75
Non-Tax Revenue–		
A	Refund of previous years' expenditure	62,460
B	Privileges, licences and permits: Registration fees, parliamentary agents	200,819
C	Miscellaneous	6,198
	Total	$269,477

Library of Parliament

Comparative Summary

		1974-75	1973-74
Non-Tax Revenue–			
A	Refund of previous years' expenditure		100 88
B	Miscellaneous	147 01	276 60
	Total	$147 01	$377 48

Appendix 1

Members of Parliament

Retiring Allowances Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1975

	Debit	Credit
Balance as at March 31, 1974		6,409,297
RECEIPTS		
Members contributions–		
Current		434,149
Arrears of principal, interest and mortality insurance		22,163
Government contributions–		
Current		509,677
Interest of fund		331,464
DISBURSEMENTS		
Annual Allowances	813,377	817
Withdrawal allowances	62,118	
Refund of contributions	180	
Balance as at March 31, 1975	6,831,892	
	$7,707,567	$7,707,567

Appendix 2

Supplementary Retirement Benefits Accounts for Members of Parliament

STATEMENT OF TRANSACTIONS FOR THE YEAR
ENDED MARCH 31, 1975

The Senate	Debit	Credit
Balance as at March 31, 1974		12,089
RECEIPTS		
Members contributions–		
Current		6,559
Government contributions–		
Current		6,559
DISBURSEMENTS		
Annual allowances	811	
Withdrawal allowances	265	
Balance as at March 31, 1975	24,131	
	$25,207	$25,207

Appendix 3

Supplementary Retirement Benefits Accounts for Members of Parliament

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1975

House of Commons	Debit	Credit
Balance as at March 31, 1974	8,594	
RECEIPTS		
Members contributions–		
Current		26,049
Arears		
Government contributions–		
Current		26,056
on elections		
Interest on fund		
DISBURSEMENTS		
Annual allowances	8,402	
Withdrawal allowances	4,096	
Refunds of contributions	31,013	
Balance as at March 31, 1975	$52,105	$52,105

SECTION 18

1974-75
PUBLIC ACCOUNTS

Post Office

CONTENTS

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POST OFFICE

Objective

—To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
1	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services	$603,909,000 00			
	1b To extend the purposes of Post Office Vote 1, Appropriation Act No. 3, 1974, to reimburse the Administrative Services Working Capital Advance Account established by Loans, Investments and Advances Vote 541, Appropriation Act No. 4, 1954, in the amount of $3,055.04 for the value of stores which have become obsolete	1 00			
	1d	8,015,000 00			
	Transfer from Treasury Board Vote 5 contingencies	2,871,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	24,489,471 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,233,200 00	640,517,672 00	633,372,826 17	7,144,845, 83	529,038,336 63
5	Capital expenditures	$ 40,267,000 00			
	5d	2,200,00000	42,467,000 00	42,459,811 33	7,188 67	27,933,789 56
Stat.	Postmaster General–Salary and motor car allowance		16,999 99	16,999 99		16,842 77
Stat.	Contributions to superannuation accounts		55,754,000 00	55,754,000 00		34,174,000 00
	Total		738,755,671 99	731,603,637 49	7,152,034 50	591,162,968 96

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Less:* Accommodation provided by this department	Total cost of program
Post Office	1974-75	731,604	485,887	81,339	6,117	320,939
	1973-74	591,163	480,186	71,551	5,356	177,172

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Administration	71,602	112,557	944	2,310	169	168	72,115	115,035
Mail processing	291,703	286,899	34,195	34,995			325,898	321,894
Mail transportation	90,575	88,014	4,090	115			94,665	88,129
Mail delivery	248,215	242,974	2,462	4,930			250,677	247,904
Counter services	96,833	84,271	776	110			97,609	84,381
	798,928	814,715	42,467	42,460	169	168	841,564	857,343
Less: receipts credited to the vote	32,208	45,801					32,208	45,801
disbursements from revenue	70,600	79,938					70,600	79,938
	696,120	688,976	42,467	42,460	169	168	738,756	731,604
Less: receipts credited to revenue	525,700	485,887					525,700	485,887
services provided by this department	4,373	6,117					4,373	6,117
Add: services provided by other departments	81,314	81,339					81,314	81,339
Total cost of program	247,361	278,311	42,467	42,460	169	168	289,997	320,939

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Canada's share of upkeep of the International Bureau of the Universal Postal Union	132	132	88
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain	37	36	44
Total	169	168	132

Net Expenditure by Program and Standard Object

(in thousands of dollars)

	Appropriations 1974-75	Expenditures 1974-75	Expenditures 1973-74
(1) Salaries and wages	544,417	561,217	466,217
(1) Other personnel costs	58,647	58,476	37,038
(2) Transportation and communications	127,868	125,030	108,218
(3) Information	6,858	4,517	3,670
(4) Professional and special services	33,232	33,947	31,106
(5) Rentals	2,221	2,766	2,244
(6) Purchased repair and upkeep	2,410	2,763	2,315
(7) Utilities, materials and supplies	22,019	24,809	16,082
(9) Construction and acquisition of machinery and equipment	40,331	40,227	27,209
(10) Grants, contributions and other transfer payments	169	168	132
(12) All other expenditures	3,392	3,423	2,523
(1-12) Total	841,564	857,343	696,754
(13) *Less:* receipts and revenues credited to the vote	32,208	45,801	31,871
(13) *Less:* expenditures from postal revenue authorized by the Post Office Act	70,600	79,938	73,720
Total net expenditures	738,756	731,604	591,163

Departmental Summary

(in thousands of dollars)

	Total	Department	Post Office Account	Post Office Revolving Fund
OUTLAYS–				
Budgetary and other–				
Operating expenditures	816,566	814,715		1,851
Capital expenditures	42,460	42,460		
Grants, contributions and other transfer payments	168	168		
Sums credited to revenue	485,887	485,887		
Sub-total	*1,345,081*	*1,343,230*		*1,851*
Non-budgetary transactions–				
Increase in accounts receivable				
Decrease in accounts payable	3			3
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada	2,820		2,820	
Equity capital invested by Canada				
Acquisition of inventories	859			859
Other reductions in liabilities and increases in assets				
Total outlays	1,348,763	1,343,230	2,820	2,713
RECEIPTS–				
Budgetary allocations utilized–				
Annual appropriations	677,682	675,833		1,849
Statutory appropriations	55,771	55,771		
Receipts credited to appropriations	45,801	45,801		
Sum credited to revenue	565,825	565,825		
Sales	1			1
Other				
Depreciation charged as an expenditure				
Sub-total	*1,345,080*	*1,343,230*		*1,850*
Non-budgetary transactions–				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada				
Equity capital realized				
Decrease of inventories				
Other increases in liabilities or reduction in assets				
Total receipts	1,345,080	1,343,230		1,850
Net outlays (+) or net receipts (–)	3,683	nil	2,820	863

Revenue

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Postal revenue	611,200,075 27	585,596,104 37
B *Less:* Disbursements	79,937,753 08	73,720,416 49
	531,262,322 79	511,875,687 88
Transferred to Vote 1	45,801,347 90	31,870,489 19
	485,460,974 29	480,005,198 69
C Return on investments	212 93	90 98
D Refunds of previous years' expenditures	191,686 97	132,181 44
E Miscellaneous revenue	234,583 39	48,672 69
Total	$485,887,457 58	$480,186,143 80

	1974-75
Details	
Postal Revenue	
RECEIPTS	
Non-Tax Revenue–	
A Postage:	
Sale of stamps, etc.:	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.	169,166,644
Postage meter and postage register machine impressions	314,704,276
Postage paid in cash:	
First class mail–includes gold bullion, mutilated bank notes and sundries	22,993,298
Second class mail–newspapers and periodicals mailed by publishers and news dealers	14,968,495
Third class mail–circulars, books, catalogues and samples mailed under permit	38,633,414
Fourth class mail–mailings under special permit at parcel post rates	2,566,832
Bulk shipment of packages in mail bags from a mailer to one address (Postpak)	2,365,768
Total Postage	565,398,727
Payments received from foreign countries:	
On parcels received from other countries for delivery in Canada	3,005,701
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	4,953,186
Terminal charges received from foreign postal administrations for imbalance of surface mail exchanged with Canada	15,857,783
Rental of post office lock boxes	6,167,045
Money Orders	
Fees on postal money orders	9,337,390
Commission collected from foreign countries on foreign money orders payable in Canada	25,854
Profit on foreign exchange transactions	330,181
Sale of philatelic values	5,030,356
Sale of non-postal items	702,715
Other revenue:	
Commissions received from the Unemployment Insurance Commission Annuities Branch, for collection of Government annuity premiums	10,000
Sundries	381,137
Gross postal revenue	611,200,075
DISBURSEMENTS	
(Deducted from gross postal revenue)	
B Salaries and allowances paid at:	
Revenue post offices	20,050,541
Semi-staff post offices	42,767,053
Sub post offices	9,109,838
Total "Remuneration of postmasters and staffs paid from revenue"	71,927,432
Discount allowed to vendors of postage supplies	87,583
Losses by fire, theft, forgery, etc.	205,406
Commission paid to foreign countries on Canadian money orders payable in those countries	42,202
Postage on parcels mailed in Canada for delivery in foreign countries	2,182,358
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries	3,293,009
Terminal charges paid to foreign postal administration for imbalance of surface mails exchanged with Canada	39,255
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles	2,160,508
Total disbursements	79,937,753
Less: Transfered to Vote 1	45,801,348
Net postal revenue	485,460,974
Other revenue	
RECEIPTS	
C Return on investments	213
D Refunds of previous years' expenditures	191,687
E Miscellaneous revenue	234,583
Total other revenue	426,483
Grand total	$485,887,457

Appendix 1

Canada Post Office

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Cash on hand and in transit	$31,193,443	$24,090,913	Savings bank depositors	$ 3,142,279	$ 3,389,194
Post Office accounts in Consolidated Revenue Fund, net	18,319,423	22,004,779	Outstanding postal money orders	49,268,138	41,577,179
Accounts receivable	4,645,479	569,100	Accounts payable and accrued charges	2,025,471	2,054,575
Inventory of materials and fittings, at cost	1,700,426	837,264	Deposit accounts	666,005	770,128
Suspense accounts, net		289,020	Suspense accounts, net	756,878	
	$55,858,771	$47,791,076		$55,858,771	$47,791,076

NOTE: Land and buildings are provided and paid for by the Department of Public Works and consequently are not included among the Assets. Certain international accounts receivable and payable are not in the Balance Sheet since they cannot be established with sufficient accuracy.

Certified Correct:

M. LYSACK
Director of Treasury Operations

Approved:

J. A. H. MACKAY
Deputy Postmaster General

Appendix 1—*Concluded*

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1975

	$	$
REVENUES		
Gross postal revenue		611,200,075
Other revenue—		
Return on investments	213	
Refunds of previous year's expenditures	191,687	
Miscellaneous revenue	234,583	
		426,483
Total cash revenue		611,626,558
Value of services provided by Post Offices:		
*Government of Canada mail free of postage	1,642,809	
Interest on money order float at 7 5/8%	4,219,306	
Interest on funds in savings bank account at 7 5/8%	254,519	
		6,116,634
Total revenues		617,743,192
EXPENDITURES		
Expenditures paid from parliamentary appropriations	731,603,637	
Expenditures paid from postal revenue	79,937,753	
Expenditures for vote netting of postal revenue items authorized by the Appropriations Act	45,801,348	
		857,342,738
Value of services provided by other departments:		
Accomodation provided by Department of Public Works	59,202,000	
Accounting and cheque issue service provided by Department of Supply and Services	2,097,000	
**Contributions to: employee group-surgical-medical insurance $13,461,000 and Canada pension plan account and Quebec pension plan account $5,829,000 by Treasury Board	19,290,000	
Employee compensation payments by the Department of Labour	750,000	
		81,339,000
Total costs		938,681,738
***Net operating deficit		320,938,546
Total cash revenue	611,626,558	
Less: Expenditure paid from postal revenue	79,937,753	
Transferred to Vote 1	45,801,348	
		485,887,457

*Amount based on actual mail volume–1974-75.

**Reflects value of contributions to group-surgical-medical insurance, Canada pension and Quebec pension plan accounts based on actual salaries paid and number of contribution employees.

***The above statement does not include the net proceeds totalling $1,011,950 from the sale of Olympic stamps and postal related products transferred to Olympic Account with respect to the Olympic (1976) Act, dated 27 July, 1973, nor does it include any provision for the balance outstanding of $1,397,369 not cleared to Olympic Account as at March 31, 1975, for coins, stamps and postal related products.

Appendix 2

Post Office Working Capital Advance

(Authorized by Post Office Vote 541, Appropriation Act No. 4, 1954, 1953-54, c. 67)

BALANCE SHEET AS AT MARCH 31, 1975.

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974
Inventory, at cost (Note)	$1,700,222 50	$837,938 67
Shortage in inventory to be recovered from Parliamentary appropriation	203 93	3,055 04
	$1,700,426 43	$840,993 71
LIABILITIES		
Accounts payable	$	$ 3,729 45
Working capital advance (authorized $1,500,000.–1974-75–$895,000.–1973-74)	1,700,426 43	837,264 26
	$1,700,426 43	$840,993 71

Note: As at March 31, 1975 the inventory included material and fittings on consignment to contractors for the manufacture of mail bags, uniforms and satchels – $545,314 55 (March 31, 1974 – $207,201 70).

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975	1974
Balance at beginning of year		$ 840,993 71	$ 777,585 98
Add:			
Cost of materials and fittings acquired during the year		2,709,676 29	1,397,696 67
		3,550,670 00	2,175,282 65
Deduct:			
Recoveries from Post Office Vote 1			
Cost of materials and fittings used in the manufacture of mail bags, satchels and uniforms	$1,846,061 07		1,322,260 67
Previous year's inventory shortage	3,055 04		4,783 84
		1,849,116 11	
Sales of materials and fittings to contractors		1,340 39	7,335 41
		1,850,456 50	1,334,379 92
Add:			
Surplus transferred to revenue of Canada		212 93	90 98
Balance at end of year		$1,700,426 43	$ 840,993 71

SECTION 19

1974-75
PUBLIC ACCOUNTS

Privy Council

Privy Council Office
Canadian Intergovernmental Conference Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

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PRIVY COUNCIL

Department

Objective

—To provide for the operation and support of the central decision-making mechanism of the government.

Canadian Intergovernmental Conference Secretariat

Objective

—To provide administrative and support services for the meetings of First Ministers, as well as for other intergovernmental meetings wishing to make use of these services.

Chief Electoral Officer

Objective

—To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with provisions of the Canada Elections Act.

Commissioner of Official Languages

Objective

—To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

—To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

—To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	PRIVY COUNCIL				
1	Program expenditures, including maintenance and operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary of $7,500 per annum and pro rata for any period less than a year, the grants listed in the Estimates and contributions . . $13,756,281 00				
	1b 2,000,200 00				
	Transfer from Treasury Board Vote 7b cost of living allowance . . 172,020 00				
	Transfer from Treasury Board Vote 15 public service bilingualism . 155,000 00				
	16,083,501 00				
	Less transfer to Vote 5 . . . . . 399,999 00	15,683,502 00	13,068,257 09	2,615,244 91	9,462,462 26
Stat.	The Prime Minister's salary and motor car allowance	26,999 88	26,999 88		26,999 88
Stat.	President of the Privy Council–Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Leader of the Government in the Senate–Salary and motor car allowance	16,999 93	16,999 93		16,999 92
Stat.	Ministers without Portfolio or Minister of State–Motor car allowance	2,905 51	2,905 51		
Stat.	Allowances to former Prime Ministers	5,555 52	5,555 52		10,690 49
Stat.	Contributions to superannuation accounts	653,000 00	653,000 00		456,000 00
		16,405,962 76	13,790,717 85	2,615,244 91	9,990,152 47
	Canadian Intergovernmental Conference Secretariat				
5	Program expenditures and to establish the Office of Secretary Canadian Intergovernmental Conference Secretariat, the Secretary to be appointed by the Governor in Council to hold office during pleasure $440,269 00				
	5d To authorize the transfer of $399,999 from Privy Council Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote 1 00				
	Transfer from Vote 1 . . . . . 399,999 00	840,269 00	759,637 74	80,631 26	212,856 50
Stat.	Contributions to superannuation accounts	26,000 00	26,000 00		8,000 00
		866,269 00	785,637 74	80,631 26	220,856 50
	Chief Electoral Officer				
10	Program expenditures . . . . . $ 571,000 00				
	10a 469,750 00				
	10b 1,145,250 00				
	Transfer from Treasury Board Vote 7b cost of living allowance . . 25,885 00	2,211,885 00	1,728,165 88	483,719 12	427,394 58
Stat.	Salary of the Chief Electoral Officer	37,976 02	37,976 02		37,976 03
Stat.	Expenses of elections	27,155,695 30	27,155,695 30		1,154,099 02
Stat.	Contributions to superannuation accounts	58,000 00	58,000 00		25,000 00
		29,463,556 32	28,979,837 20	483,719 12	1,644,469 63
	Commissioner of Official Languages				
15	Program expenditures	1,706,000 00	1,661,825 48	44,174 52	1,307,290 54
Stat.	Salary and expenses	44,385 22	44,385 22		43,860 59
Stat.	Contributions to superannuation accounts	153,000 00	153,000 00		98,000 00
		1,903,385 22	1,859,210 70	44,174 52	1,449,151 13
	Economic Council of Canada				
20	Program expenditures . . . . . $ 3,751,000 00				
	20d 140,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance . . 60,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism . 40,000 00	3,991,000 00	3,988,854 63	2,145 37	3,449,887 72
Stat.	Contributions to superannuation accounts	283,000 00	283,000 00		172,000 00
		4,274,000 00	4,271,854 63	2,145 37	3,621,887 72
	Public Service Staff Relations Board				
25	Program expenditures and authority to spend revenue received during the year . . . . . $ 2,664,000 00				
	25b 153,000 00				
	Transfer from Treasuty Board Vote 7b cost of living allowance . . 60,985 00				
	Transfer from Treasury Board Vote 15 public service bilingualism . 89,000 00	2,966,985 00	2,768,922 86	198,062 14	2,080,395 01
Stat.	Contributions to superannuation accounts	206,000 00	206,000 00		121,000 00
		3,172,985 00	2,974,922 86	198,062 14	2,201,395 01
	Total	56,086,158 30	52,662,180 98	3,423,977 32	19,127,912 46

Total cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
PRIVY COUNCIL	1974-75	13,791	15	1,827		15,603
	1973-74	9,990	25	1,249		11,214
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	1974-75	785		37		822
	1973-74	221		25		246
Total department	1974-75	14,576	15	1,864		16,425
	1973-74	10,211	25	1,274		11,460
Chief Electoral Officer	1974-75	28,980	155	189		29,014
	1973-74	1,645	3	244		1,886
Commissioner of Official Languages	1974-75	1,859		160		2,019
	1973-74	1,449		145		1,594
Economic Council of Canada	1974-75	4,272	5	279		4,546
	1973-74	3,622	12	231		3,841
Public Service Staff Relations Board	1974-75	2,975		255		3,230
	1973-74	2,201	5	234		2,430
Grand Total	1974-75	52,662	175	2,747		55,234
	1973-74	19,128	45	2,128		21,211

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PRIVY COUNCIL								
Office of the Prime Minister	1,883	1,874					1,883	1,874
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio or Minister of State	502	611					502	611
Cabinet Secretariat (Operations and Plans)	5,336	5,013					5,336	5,013
Federal-Provincial Relations Secretariat	1,145	1,024					1,145	1,024
Administration	2,796	2,869	469	454	3,470	960	6,735	4,283
Commission of Inquiry and Task Forces	805	986					805	986
	12,467	12,377	469	454	3,470	960	16,406	13,791
Less: receipts credited to revenue	6	15					6	15
Add: services provided by other departments	1,827	1,827					1,827	1,827
Total cost of program	14,288	14,189	469	454	3,470	960	18,227	15,603
Canadian Intergovernmental Conference Secretariat								
Canadian intergovernmental conference secretariat	805	729	61	56			866	785
Add: services provided by other departments	37	37					37	37
Total cost of program	842	766	61	56			903	822
Chief Electoral Officer								
Administration	2,235	1,750	15	16			2,250	1,766
Elections	27,156	27,156					27,156	27,156
Contributions to superannuation accounts	58	58					58	58
	29,449	28,964	15	16			29,464	28,980
Less: receipts credited to revenue		155						155
Add: services provided by other departments	189	189					189	189
Total cost of program	29,638	28,998	15	16			29,653	29,014
Commissioner of Official Languages								
Administration	663	859	10	21			673	880
Complaints services	430	273					430	273
Special studies services	647	553					647	553
Contributions to superannuation accounts	153	153					153	153
	1,893	1,838					1,903	1,859
Add: services provided by other departments	160	160					160	160
Total cost of program	2,053	1,998	10	21			2,063	2,019
Economic Council of Canada								
Economic Council of Canada	4,245	4,243	29	29			4,274	4,272
Less: receipts credited to revenue		5						5
Add: services provided by other departments	279	279					279	279
Total cost of program	4,524	4,517	29	29			4,553	4,546
Public Service Staff Relations Board								
Staff relations administration	1,493	1,360	20	15			1,513	1,375
Pay Research Bureau	1,441	1,381	13	13			1,454	1,394
Contributions to superannuation accounts	206	206					206	206
	3,140	2,947	33	28			3,173	2,975
Less: receipts and revenues credited to the vote	1						1	
Add: services provided by other departments	255	255					255	255
Total cost of program	3,394	3,202	33	28			3,427	3,230

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
PRIVY COUNCIL			
Grant to the Institute for Research on Public Policy not to exceed the aggregate of all amounts contributed thereto in the current fiscal year from all sources other than Her Majesty in right of Canada	2,975	465	470
Grants to national women's organizations in Canada	75	75	69
Contribution to the Advisory Council on the status of women	420	420	300
Total	3,470	960	839

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Privy Council Office	Canadian Intergovernmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	7,267	325	912	1,395	2,671	2,027	14,597
	7,240	**312**	**768**	**1,203**	**2,235**	**1,917**	**13,675**
	5,702	*115*	*379*	*926*	*1,862*	*1,482*	*10,466*
(1) Other personnel costs	106	31	58	153	283	207	838
	106	**30**	**58**	**153**	**283**	**206**	**836**
	85	*7*	*25*	*98*	*172*	*121*	*508*
(2) Transportation and communications	641	133	47	87	118	180	1,206
	615	**121**	**53**	**71**	**143**	**163**	**1,166**
	536	*13*	*11*	*65*	*139*	*109*	*873*
(3) Information	808		1,224	150	125	81	2,388
	808		**881**	**239**	**183**	**70**	**2,181**
				169	*65*	*60*	*294*
(4) Professional and special services	915	130	36	50	983	261	2,375
	911	**117**	**29**	**109**	**1,206**	**237**	**2,609**
	738	*29*	*34*	*120*	*1,202*	*169*	*2,292*
(5) Rentals	88	17	2	25	31	22	185
	87	**15**	**3**	**31**	57	**19**	**212**
	92	*5*	*2*	*25*	*50*	*9*	*183*
(6) Purchased repair and upkeep	71	1	2	1	6	5	86
	71	**1**	**2**	**1**	**5**	**3**	**83**
	43		*1*	*1*	*5*	*3*	*53*
(7) Utilities, materials and supplies	1,578	166	12	27	52	78	1,913
	1,549	**133**	**14**	**30**	**127**	77	**1,930**
	950	*28*	*5*	*23*	*87*	*53*	*1,146*
(9) Construction and acquisition of machinery and equipment	469	61	15	10	4	33	592
	454	**56**	**16**	**21**	**29**	**28**	**604**
	468	*23*	*31*	*21*	*36*	*9*	*588*
(10) Grants, contributions and other transfer payments	3,470						3,470
	960						**960**
	839						*839*
(11) Public debt charges							
(12) All other expenditures	993	2	27,156	5	1	280	28,437
	990		**27,156**	**1**	**4**	**255**	**28,406**
	537	*1*	*1,156*	*1*	*4*	*186*	*1,885*
(1-12) Total	16,406	866	29,464	1,903	4,274	3,174	56,087
	13,791	**785**	**28,980**	**1,859**	**4,272**	**2,975**	**52,662**
	9,990	*221*	*1,644*	*1,449*	*3,622*	*2,201*	*19,127*
(13) *Less:* receipts and revenues credited to the vote						1	1
Total net expenditures	16,406	866	29,464	1,903	4,274	3,173	56,086
	13,791	**785**	**28,980**	**1,859**	**4,272**	**2,975**	**52,662**
	9,990	*221*	*1,644*	*1,449*	*3,622*	*2,201*	*191,127*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold** face type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Canadian Intergovernmental Conference Secretariat
OUTLAYS–							
Budgetary and other–							
Operating expenditures	51,098	12,377	28,964	1,838	4,243	2,947	729
Capital expenditures	604	454	16	21	29	28	56
Grants, contributions and other transfer payments	960	960					
Sums credited to revenue	175	15	155		5		
Sub-total	*52,837*	*13,806*	*29,135*	*1,859*	*4,277*	*2,975*	*785*
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada							
Equity capital invested by Canada							
Acquisition of inventories							
Other reductions in liabilities and increases in assets							
Total outlays	52,837	13,806	29,135	1,859	4,277	2,975	785
RECEIPTS–							
Budgetary allocations utilized–							
Annual appropriations	23,976	13,069	1,728	1,662	3,989	2,769	759
Statutory appropriations	28,686	722	27,252	197	283	206	26
Receipts credited to appropriations							
Sums credited to revenue	175	15	155		5		
Sales							
Other							
Depreciation charged as an expenditure							
Sub-total	*52,837*	*13,806*	*29,135*	*1,859*	*4,277*	*2,975*	*785*
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada							
Equity capital realized							
Decrease in inventories							
Other increases in liabilities or reduction in assets							
Total receipts	52,837	13,806	29,135	1,859	4,277	2,975	785
Net outlays (+) or net receipts (–)	nil	nil	nil	nil	nil	nil	nil

REVENUE

	1974-75	1973-74
Privy Council Office		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	15,336 90	24,476 61
B Miscellaneous	144 03	128 05
Total	$15,480 93	$24,604 66

	1974-75
Details	
Non-Tax Revenue–	
A Refunds of previous years' expenditure	15,337
B Miscellaneous: sale of statutory instruments pursuant to the Statutory Instruments Act. C. 38, Statutes of 1970-71-72.	144
Total	$15,481

	1974-75	1973-74
Chief Electoral Officer		
Comparative Summary		
Non-Tax Revenue–		
A Refund of previous years' expenditure	3,503 40	3,085 60
B Miscellaneous	151,400 00	
Total	$154,903 40	$3,085 60

	1974-75
Details	
Non-Tax Revenue–	
A Refund of previous years' expenditure: refund for rental of machine from IBM Canada Ltd $29, refund on advance $3,474	3,503
B Miscellaneous: forfeiture of candidates' election deposits	151,400
Total	$154,903

	1974-75	1973-74
Commissioner of Official Languages		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure	$202 14	$463 00

	1974-75	1973-74
Economic Council of Canada		
Comparative Summary		
Non-Tax Revenue–		
A Refunds of previous years' expenditure	3,555 13	1,056 88
B Miscellaneous	1,577 03	11,070 00
Total	$5,132 16	$12,126 88

	1974-75
Details	
Non-Tax Revenue–	
A Refunds of previous years' expenditure	3,555
B Miscellaneous: costs of CANDIDE course given by Economic Council of Canada	1,577
Total	$5,132

Appendix 1

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES–GENERAL ELECTIONS AND COUNCIL ELECTIONS

	Preliminary duties	Preparation of list of electors	Polling stations	Fees allowances and expenses	Miscellaneous printing	Other	Total
	$	$	$	$	$	$	$
General elections–							
1972	2,111	411	642	184	532	15,241	19,121
1974	103,295	14,074,839	8,156,107	3,875,797	75,647	539,742	26,825,427
Next general election						132,457	132,457
Council elections–							
1974 N.W.T.	14,022	14,824	6,595	55,721	4,756	4,913	100,831
1975 Yukon	9,007	17,369	10,425	40,041	1,017		77,859
Total	128,435	14,107,443	8,173,769	3,971,743	81,952	692,353	27,155,695

GENERAL ELECTION–1974

	Preliminary duties	Preparation of list of electors	Polling stations	Fees allowances and expenses	Miscellaneous printing	Other	Total
	$	$	$	$	$	$	$
SUMMARY							
Ontario	37,482	5,068,212	2,737,617	1,242,593	23,745		9,109,649
Quebec	20,265	4,087,993	2,442,553	1,043,621	22,911		7,617,343
Nova Scotia	4,252	479,478	305,535	133,723	3,077		926,065
New Brunswick	4,469	373,249	245,282	115,637	2,466		741,103
Newfoundland	2,965	280,603	194,551	87,075	1,595		566,789
Prince Edward Island	1,164	62,904	47,260	25,758	788		137,874
Manitoba	4,734	641,080	372,232	173,582	3,207		1,194,835
British Columbia	14,114	1,434,364	800,276	374,023	7,484		2,630,261
Saskatchewan	4,115	567,435	375,246	164,341	3,006		1,114,143
Alberta	6,358	1,044,499	609,878	274,905	5,392		1,941,032
Yukon	306	12,912	7,644	6,817	685		28,364
Northwest Territories	220	22,110	17,973	46,839	1,149		88,291
SPECIAL VOTING RULES							
Ontario and Quebec	850		60	46,820	42		47,772
Maritimes and Newfoundland	188			30,515	36		30,739
Western Canada, Yukon and Northwest Territories	1,813			38,774	64		40,651
United Kingdom and Europe				38,088			38,088
Department of National Defence				23,957			23,957
Department of External Affairs				8,729			8,729
General Accounts						539,742	539,742
Total	103,295	14,074,839	8,156,107	3,875,797	75,647	539,742	26,825,427

Appendix 2

Board of Trustees of the Queen Elizabeth II Canadian Fund To aid in Research on the Diseases of Children

(Established by the Queen Elizabeth II Canadian Research Fund Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash	$ 17,569	$ 21,739
Interest accrued on investments	20,823	33,185
Investments—Canada bonds at cost (market value, 1975, $933,240; 1974, $967,451)	1,026,772	1,026,772
	$1,065,164	$1,081,696

LIABILITIES			1975	1974
Provision for awards approved			$ 359,575	$ 129,095
Principal of Fund				
Balance at beginning of year		$ 952,601		928,276
Add:				
Income for the year from investments		63,913		63,301
Donations		529		
		1,017,043		991,577
Deduct:				
Awards approved during the year	$311,454			38,583
Other expenditure				393
		311,454		38,976
Balance at end of year			705,589	952,601
			$1,065,164	$1,081,696

Approved on behalf of the Board:

JACQUES DUCHARME
Chairman

G. MALCOLM BROWN
Trustee

I have examined the above Balance Sheet and have reported thereon under date of May 15, 1975 to the Board of Trustees and the Prime Minister of Canada.

J. J. MACDONELL
Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, May 15, 1975.

THE BOARD OF TRUSTEES OF THE
QUEEN ELIZABETH II CANADIAN FUND
TO AID IN RESEARCH ON THE DISEASES
OF CHILDREN

The Right Honourable Pierre E. Trudeau, P.C., Q.C.
Prime Minister of Canada

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1975, including a summary of the transactions affecting the principal of the Fund for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the balance sheet, together with the summary of the transactions, gives a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the balance sheet is in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Fund.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 3

Economic Council of Canada

(Established by the Economic Council of Canada Act)

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Administration:		
Salaries and employee benefits	$2,575,799	$1,849,937
Professional and special services	1,213,809	1,049,544
Accommodation	272,093	176,711
Publication of reports and studies	182,513	65,089
Office stationery and supplies	127,259	79,319
Travel and removal	94,998	88,483
Rental of office machines	56,921	41,378
Communications	47,581	41,332
Office furniture and equipment	29,167	36,040
Office renovations	11,223	39,258
Repair of office furniture and equipment	4,987	4,979
Miscellaneous	4,421	18,391
	4,620,771	3,490,461
Special study (Canadian construction industry)		415,427
Total expenditure	$4,620,771	$3,905,888
Total expenditure provided by:		
Appropriations		
Statutory–superannuation contributions	$ 283,000	$ 172,000
Privy Council Vote 20	3,988,855	3,449,888
Government departments which provided major services without charge	348,916	284,000
	$4,620,771	$3,905,888

Certified correct:

N. Lafrance
Chief of Administration

Approved:

André Raynauld
Chairman

I have examined the above statement of expenditure and have reported thereon under date of June 6, 1975 to the Economic Council of Canada and The Right Honourable the Prime Minister.

J. J. MACDONELL
Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, Ontario

June 6, 1975.

TO: ECONOMIC COUNCIL OF CANADA
AND
THE RIGHT HONOURABLE THE PRIME MINISTER
OTTAWA, ONTARIO

Sirs:

I have examined the statement of expenditure of the Economic Council of Canada for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement of expenditure gives a true and fair view of the results of the operation of the Council for the year ended March 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Council, the statement of expenditure is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,
J. J. MACDONELL

Auditor General of Canada.

SECTION 20

1974-75
PUBLIC ACCOUNTS

Public Works

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PUBLIC WORKS

Objectives

—To provide central policy direction and central administrative support services for all departmental programs.

—To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

—To provide departments and agencies of the federal government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

—To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

—To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 17,845,000 00				
	1d To authorize the transfer of $179,999 from Public Works Vote 10, $339,000 from Public Works Vote 15 and $277,000 from Public Works Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	179,999 00				
	Transfer from Vote 15	339,000 00				
	Transfer from Vote 35	277,000 00				
	Transfer from Treasury Board Vote 5 contingencies	1,126,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	573,940 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	842,000 00	21,182,940 00	21,089,468 83	93,471 17	16,488,392 18
Stat.	Minister of Public Works–Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		1,497,517 86	1,497,517 86		1,101,000 00
			22,697,457 78	*22,603,986 61*	*93,471 17*	*17,606,392 10*
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM					
5	Program expenditures and the grant listed in the Estimates	$ 21,457,000 00				
	5d To authorize the transfer of $279,999 from Public Works Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	279,999 00				
	Transfer from Treasury Board Vote 5 contingencies	798,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	592,745 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	155,000 00	23,282,745 00	23,165,116 92	117,628 08	19,191,111 94
Stat.	Contributions to superannuation accounts		2,031,656 73	2,031,656 73		1,235,000 00
	Expenditures from appropriations not required for 1974-75					113,503 37
			25,314,401 73	*25,196,773 65*	*117,628 08*	*20,539,615 31*
	ACCOMMODATION PROGRAM					
10	Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates and to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year	$221,422,000 00				
	Transfer from Treasury Board Vote 5 contingencies	400,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	2,477,380 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	160,000 00				
		224,459,380 00				
	Less transfer to:					
	Vote 1 $ 179,999 00					
	Vote 5 279,999 00	459,998 00	223,999,382 00	220,380,070 42	3,619,311 58	179,801,823 70
15	Capital expenditures including expenditures on works on other than Federal property	$210,335,000 00				
	Less transfer to:					
	Vote 1 $ 339,000 00					
	Vote 20 349,999 00					
	Vote 25 485,999 00	1,174,998 00	209,160,002 00	208,714,170 56	445,831 44	200,696,985 75
Stat.	Contributions to superannuation accounts		5,223,614 40	5,223,614 40		3,514,000 00
Stat.	Federal Court awards		37,466 99	37,466 99		27,000 00
Stat.	Refunds of amounts credited to revenue in previous years		25 30	25 30		12,963 35
			438,420,490 69	*434,355,347 67*	*4,065,143 02*	*384,052,772 80*

Appropriations and Expenditures—*Concluded*

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	MARINE PROGRAM					
20	Operating expenditures and contributions	$11,116,000 00				
	20d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $8,982.41, and to authorize the transfer of $349,999 from Public Works Vote 15, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	349,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	302,000 00	11,768,000 00	11,664,528 63	103,471 37	12,633,359 60
25	Capital expenditures including expenditures on works on other than Federal property	$ 9,587,000 00				
	25b	245,000 00				
	25d To authorize the transfer of $485,999 from Public Works Vote 15, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 15	485,999 00	10,318,000 00	10,300,260 62	17,739 38	15,533,838 22
Stat.	Dry dock subsidy—Canadian Vickers, Montreal		180,000 00	180,000 00		180,000 00
Stat.	Contributions to superannuation accounts		567,000 00	567,000 00		457,000 00
			22,833,000 00	*22,711,789 25*	*121,210 75*	*28,804,197 82*
	TRANSPORTATION AND OTHER ENGINEERING PROGRAM					
35	Operating expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge	$ 10,501,000 00				
	35b	900,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	63,000 00				
		11,464,000 00				
	Less transfer to Vote 1	277,000 00	11,187,000 00	10,592,602 63	594,397 37	9,810,333 27
40	Capital expenditures including expenditures on works on other than Federal property		8,795,000 00	8,277,828 03	517,171 97	8,701,302 28
Stat.	Contributions to superannuation accounts		88,142 00	88,142 00		221,000 00
			20,070,142 00	*18,958,572 66*	*1,111,569 34*	*18,732,635 55*
	Total		529,335,492 20	523,826,469 84	5,509,022 36	469,735,613 58

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1974-75	22,604	51	627	1,075	24,255
	1973-74	17,606	44	472	1,404	19,438
PROFESSIONAL AND TECHNICAL SERVICES	1974-75	25,197	43	675	1,165	26,994
	1973-74	20,540	90	488	1,645	22,583
ACCOMMODATION	1974-75	434,355	1,004	2,719	4,878	440,948
	1973-74	384,053	2,775	2,042		383,320
MARINE	1974-75	22,712	2,327	329		20,714
	1973-74	28,804	2,329	238		26,713
TRANSPORTATION AND OTHER ENGINEERING	1974-75	18,958	155	67		18,870
	1973-74	18,733	216	54		18,571
Total	1974-75	523,826	3,580	4,417	7,118	531,781
	1973-74	469,736	5,454	3,294	3,049	470,625

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Executive offices	1,241	1,263	4	71			1,245	1,334
Administrative services	19,766	19,452	188	320			19,954	19,772
Contributions to superannuation accounts	1,498	1,498					1,498	1,498
	22,505	22,213	192	391			22,697	22,604
Less: receipts credited to revenue	51	51					51	51
Add: services provided by other departments	627	627					627	627
accommodation provided by this department	1,075	1,075					1,075	1,075
Total cost of program	24,156	23,864	192	391			24,348	24,255
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	22,098	22,007	400	342			22,498	22,349
Fire prevention and protection services	773	811	6		5	5	784	816
Contributions to superannuation accounts	2,032	2,032					2,032	2,032
	24,903	24,850	406	342	5	5	25,314	25,197
Less: receipts credited to revenue	43	43					43	43
Add: services provided by other departments	675	675					675	675
accommodation provided by this department	1,165	1,165					1,165	1,165
Total cost of program	26,700	26,647	406	342	5	5	27,111	26,994
ACCOMMODATION PROGRAM								
General purpose buildings	168,346	168,088	115,483	95,388			283,829	263,476
Single purpose buildings	72,782	71,958	93,677	112,785			166,459	184,743
Program management	14,864	22,216		541			14,864	22,757
Contributions to superannuation accounts	5,224	5,224					5,224	5,224
	261,216	267,486	209,160	208,714			470,376	476,200
Less: receipts and revenues credited to the vote	28,790	41,845					28,790	41,845
	232,426	225,641	209,160	208,714			441,586	434,355
Less: receipts credited to revenue	1,004	1,004					1,004	1,004
Add: services provided by other departments	2,719	2,719					2,719	2,719
accommodation provided by this department	4,878	4,878					4,878	4,878
Total cost of program	239,019	232,234	209,160	208,714			448,179	440,948
MARINE PROGRAM								
Industry support	11,276	11,246	10,216	10,170	180	180	21,672	21,596
Water level control	427	367	102	130	65	52	594	549
Contributions to superannuation accounts	567	567					567	567
	12,270	12,180	10,318	10,300	245	232	22,833	22,712
Less: receipts credited to revenue	2,327	2,327					2,327	2,327
Add: services provided by other departments	329	329					329	329
Total cost of program	10,272	10,182	10,318	10,300	245	232	20,835	20,714
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	11,712	10,963	8,795	8,278			20,507	19,241
Contributions to superannuation accounts	88	88					88	88
	11,800	11,051	8,795	8,278			20,595	19,329
Less: receipts and revenues credited to the vote	525	371					525	371
	11,275	10,680	8,795	8,278			20,070	18,958
Less: receipts credited to revenue	155	155					155	155
Add: services provided by other departments	67	67					67	67
Total cost of program	11,187	10,592	8,795	8,278			19,982	18,870

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grant to the Canadian Joint Fire Prevention Publicity Committee	5	5	5
Expenditures not required for the current year			23
	5	*5*	*28*
MARINE PROGRAM			
Dry dock subsidy to Canadian Vickers, Montreal	180	180	180
Okanagan flood control project	65	52	44
	245	*232*	*224*
Total	250	237	252

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Professional and Technical Services Program	Accommodation Program	Marine Program	Transportation and Other Engineering Program	Total
(1) Salaries and wages	16,824	20,053	49,846	6,249	1,027	93,999
	15,423	**19,301**	**46,620**	**4,360**	**528**	**86,232**
	12,252	*16,326*	*42,612*	*5,125*	*890*	*77,205*
(1) Other personnel costs	1,801	2,437	5,752	1,617	218	11,825
	1,975	**2,541**	**9,145**	**1,806**	**609**	**16,076**
	1,135	*1,280*	*3,885*	*820*	*250*	*7,370*
(2) Transportation and communications	1,406	833	3,110	290	263	5,902
	1,460	**1,406**	**4,206**	**260**	**427**	**7,759**
	1,158	*1,111*	*3,503*	*323*	*189*	*6,284*
(3) Information	53	11	213	31	11	319
	10	**1**	**505**	**29**	**11**	**556**
	15	*2*	*256*	*30*	*7*	*310*
(4) Professional and special services	1,465	772	31,307	412	1,505	35,461
	1,985	**969**	**45,065**	**849**	**407**	**49,275**
	1,690	*677*	*29,857*	*841*	*274*	*33,339*
(5) Rentals	130	63	125,127	135	16	125,471
	365	**80**	**101,813**	**125**	**585**	**102,968**
	262	*41*	*84,722*	*625*	*117*	*85,767*
(6) Purchased repair and upkeep	91	93	27,934	4,066	9,765	41,949
	79	**52**	**47,842**	**4,220**	**10,670**	**62,863**
	72	*49*	*32,679*	*5,686*	*9,442*	*47,928*
(7) Utilities materials and supplies	716	624	35,637	947	472	38,396
	887	**489**	**43,234**	**1,622**	**462**	**46,694**
	695	*621*	*33,547*	*1,346*	*445*	*36,654*
(8) Construction and acquisition of land, buildings and equipment			182,737	8,495	7,221	198,453
			142,133	**8,620**	**5,433**	**156,186**
			162,706	*13,102*	*7,319*	*183,127*
(9) Construction and acquisition of machinery and equipment	192	406	8,346	278	92	9,314
	392	**343**	**33,652**	**554**	**181**	**35,122**
	310	*393*	*19,719*	*631*	*115*	*21,168*
(10) Grants, contributions and other transfer payments		5		245		250
		5		**232**		**237**
		28		*224*		*252*
(12) All other expenditures	20	17	366	68	5	476
	28	**10**	**1,985**	**35**	**16**	**2,074**
	17	*12*	*120*	*51*	*1*	*201*
(1-12) Total	22,698	25,314	470,375	22,833	20,595	561,815
	22,604	**25,197**	**476,200**	**22,712**	**19,329**	**566,042**
	17,606	*20,540*	*413,606*	*28,804*	*19,049*	*499,605*
(13) *Less:* receipts and revenues credited to the vote			28,790		525	29,315
			41,845		**371**	**42,216**
			29,553		*316*	*29,869*
Total net expenditures	22,698	25,314	441,585	22,833	20,070	532,500
	22,604	**25,197**	**434,355**	**22,712**	**18,958**	**523,826**
	17,606	*20,540*	*384,053*	*28,804*	*18,733*	*469,736*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Public Works Working Capital Advance	Burgeo Leasing Limited	Eurocan Pulp & Paper Company Limited	Sydney Steel Corporation	Terminal Wharehouses Limited
OUTLAYS–							
Budgetary and other–							
Operating expenditures	337,780	337,780					
Capital expenditures	228,025	228,025					
Grants, contributions and other transfer payments	237	237					
Sums credited to revenue	3,580	3,580					
Sub-total	*569,622*	*569,622*					
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada	143,535		141,552			1,983	
Equity capital invested by Canada							
Acquisition of inventories							
Other reductions in liabilities and increases in assets							
Total outlays	713,157	569,622	141,552			1,983	
RECEIPTS–							
Budgetary allocations utilized–							
Annual appropriation	514,184	514,184					
Statutory appropriations	9,642	9,642					
Receipts credited to appropriations	42,216	42,216					
Sums credited to revenue	3,580	3,580					
Sales							
Other							
Depreciation charged as an expenditure							
Sub-total	*569,622*	*569,622*					
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada	140,872		140,643	4	225		
Equity capital realized							
Decrease in inventories							
Other increase in liabilities or reduction in assets							
Total receipts	710,494	569,622	140,643	4	225		
Net outlays (+) or net receipts (–)	2,663	nil	909	–4	–225	1,983	

Revenues

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Return on investments	905,738 61	
B Refunds of previous years' expenditure	1,442,883 78	1,285,482 77
C Services and service fees	932,668 89	2,072,234 74
D Proceeds from sales	81,820 81	386,238 25
E Privileges, licences and permits	31,093 87	316,006 83
F Miscellaneous	185,546 80	1,394,057 39
Total	$3,579,752 76	$5,454,019 98

Details

	1974-75	
Non-Tax Revenue–		
A Return on Investments:		
Interest on loans–Electrical Reduction Co Ltd $171,924; Gulf Oil Canada Ltd $423,454; Gullbridge Mines Ltd $11,953; National Sea Products $16,521; Upper Ottawa Improvements $6,159; Eurocan Terminals $275,711; sundry $16		905,738
B Refunds of previous years' expenditure:		
Electrical Reduction Company of Canada $80,627; Gulf Oil Canada Ltd $80,400; Gullbridge Mines Ltd $17,797; Bankruptcy Prieur Enterprises $6,500; Health and Welfare Canada $8,358; International Civil Aviation Organization $20,816; Pratte Morrissette Inc $82,157; National Capital Commission $167,727; Public Service Commission $22,000; Supply and Services Canada $272,548; Upper Ottawa Improvements $8,147; City of Barrie $155,066; Unemployment Insurance Commission $30,000; Toronto MAPP South Central $317; Post Office $531; G. G. Hamilton $510; G. W. Johnson $2,796; C. V. Painting $7,900; Northern Transportation Company Ltd $23,250; Seaspan International Ltd $9,621; Bell and Spotowski $5,040; Department of Public Works $33,282; Devon Thread and Pipe-fitting $38,930; Ellesmere Enterprises $5,575; Ministry of Transport $11,619; Yarrows $123,159; H M Foreign and Commonwealth Office $15,263; sundry $212,948		1,442,884
C Services and service fees:		
Transportation	4,095	
Earnings of floating plant	16,586	
Earnings of graving docks, etc.:		
Champlain graving dock, Lauzon, Quebec	175,760	
Lorne graving dock, Lauzon, Quebec	21,518	
Esquimalt graving dock, B C	700,782	
Selkirk repair slip, Manitoba	7,564	
Sundry	6,364	
		932,669
D Proceeds from sales:		
Sale of real estate	654	
Sale of land	50,982	
Sale of scrap or surplus materials and equipment	30,185	
		81,821
E Privileges, licences and permits:		
Ferry privileges	1,600	
Rental of:		
Water lots	28,316	
Other	1,178	
		31,094
F Miscellaneous:		
St Maurice River Drive Co $16,233; CNR $48,327; State of Alaska $43,474; sundry $77,513		185,547
Total		$3,579,753

Appendix

Public Works Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Accounts receivable	$911,512	$2,409	Working capital advance	$911,512	$2,409

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures as at March 31, 1974)

	1975	1974
Payments made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:		
Agriculture	4,442,152	749,491
Agriculture Race Track Supervision Unit	195	60
Atomic Energy of Canada Ltd	366,575	223
Canada Pension Plan	45,028	75,141
Canadian Broadcasting Corporation	28,117	14,568
Canadian Dairy Commission	97	3,411
Canadian Grain Commission	166,975	60,072
Canadian International Development Agency	574	323
Canadian International Grain Institute	901	4,166
Canadian Livestock Feed Board		3,286
Canadian Transport Commission	19,494	1,209
Central Mortgage and Housing Corporation		859
Communications	636,166	797,988
Community Release Centre		18
Company of Young Canadians	1,050	350
Consumer and Corporate Affairs	1,291	
Crown Assets Disposal Corporation	117	237
Economic Council of Canada		1,734
Emergency Measures Organization	31,571	82,587
Energy Mines and Resources	55,659	623,491
Environment	39,900,199	19,124,951
External Affairs	156,961	252,879
Passport Office	2,107	7,512
Farm Credit Corporation	2,660	1,907
Hamilton Harbours Commission	250	
House of Commons		60,664
Indian and Northern Affairs–		
Accommodation	14,783,709	4,018,077
Civil Engineering and Roads	28,214,583	23,566,704
Marine Works	132,724	3,654
Information Canada	2,087	918
International Development Research Centre		742
Justice	7,782	2,611
Manpower and Immigration	36,428	25,096
Ministry of Transport–		
Air	3,938,745	5,416,393
Canadian Surface Transportation Admin	3,252,531	1,791,134
Marine	9,763,937	7,121,715
Training Institute–Cornwall	334,248	642,000
Administration	2,018	
Canadian National Railways	101,803	
National Arts Centre	189,026	59,453
National Capital Commission	2,739,714	2,925,577
National Defence	284,425	1,510,028
National Harbours Board	573,595	104,717
National Health and Welfare	5,813,868	4,626,723
National Museums	87,898	406,922
National Research Council	426,982	4,748,244
National Revenue–		
Customs and Excise	668,230	527,117
Northern Canada Power Commission		228,936
Northwest Territories Government	27,123	10,047
Post Office	14,111	15,316
Public Service Commission	50,263	90,102
Regional Economic Expansion	21,137	3,826
Royal Canadian Mint	118,634	58,285
Royal Canadian Mounted Police	10,861,534	9,249,679
St. Lawrence Seaway Authority	3,210	4,484
Secretary of State	17,515	
Solicitor General	1,417	
Canadian Penitentiary Service	10,099,106	5,363,973
Sports Canada	9,356	27,248
Statistics Canada	2,567	
Supply and Services	241,519	9,609
Tariff Board		12,314
Unemployment Insurance Commission	1,627,400	1,286,935
Urban Affairs		1,838
Veterans Affairs	242,179	476,532
Yukon Territory Government	90,725	78,008
Total	$140,640,268	$96,282,084

A balance of $911,512.38 remained outstanding in the Working Capital Advance as at the close of the 1974-75 fiscal year.

Appendix—*Concluded*

ANALYSIS OF BALANCE OUTSTANDING IN THE WORKING CAPITAL ADVANCE AT THE CLOSE OF 1974-75

Name of Client	Client had no funds	Journal vouchers not processed	Other	Total
Agriculture			426 32	426 32
Atomic Energy of Canada Ltd.			11 91	11 91
Canada Pension Plan	1,707 09		28 74	1,735 83
Canadian Broadcasting Corporation			32 89	32 89
Canadian Transport Commission			(59 60)	(59 60)
Communications	167 50		8 91	176 41
Environment			74,361 70	74,361 70
External Affairs			(1,956 00)	(1,956 00)
Hamilton Harbour Commission			93,037 37	93,037 37
Indian and Northern Affairs–				
Accommodation			(102,350 82)	(102,350 82)
Civil Engineering and Roads		40 89	1,095 87	1,136 76
Justice			4,050 00	4,050 00
Manpower and Immigration			(190 12)	(190 12)
Ministry of Transport–				
Air			8,036 78	8,036 78
Canadian Surface Transportation Admin.	250,650 05		12,401 69	263,051 74
Marine			2,419 90	2,419 90
Training Institute–Cornwall			927 53	927 53
National Arts Centre			1,570 60	1,570 60
National Capital Commission			11,444 07	11,444 07
National Defense	222,887 20	4,410 00	(464 55)	226,832 65
National Harbour Board	2,499 00		935 83	3,434 83
National Health and Welfare	25,961 19		516 15	26,477 34
National Research Council			740 70	740 70
National Revenue–				
Customs and Excise			787 89	787 89
Post Office		2,200 00	(148 95)	2,051 05
Public Service Commission			319 00	319 00
R.C.A.F. Benevolent Fund			750 00	750 00
Royal Canadian Mint		165 28		165 28
Royal Canadian Mounted Police	1,986 08	220 99	(242 26)	1,964 81
Secretary of State		550 00	328 00	878 00
Solicitor General–				
Canadian Penitentiary Services		(1,845 97)	13,605 33	11,759 36
Sports Canada			147 69	147 69
Supply and Services–				
Administration	1,816 84		(199 76)	1,617 08
Printing	1,233 24		100 50	1,333 74
Unemployment Insurance Commission		41,276 51	231,394 12	272,670 63
Veterans Affairs			(140 40)	(140 40)
Yukon Territory Government			1,859 46	1,859 46
Total	$ 508,908 19	$ 47,017 70	$ 355,586 49	$ 911,512 38

SECTION 21

1974-75
PUBLIC ACCOUNTS

Regional Economic Expansion

Department
Cape Breton Development Corporation

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REGIONAL ECONOMIC EXPANSION

Department

Objective

—To support and encourage increased economic and socio-economic development in regions and areas of Canada requiring special measures to improve opportunities for productive employment and the access of people to opportunities.

Cape Breton Development Corporation

Objective

—To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
1	Operating expenditures	$ 44,557,000 00			
	1d To reimburse the Prairie Farm Rehabilitation Stores Working Capital Advance Account, established by Vote 539, Appropriation Act No. 3, 1953, in the amount of $10,342 for the value of stores, which have become obsolete, unserviceable, lost or destroyed	1 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	787,452 00			
		45,344,453 00	40,257,258 76	5,087,194 24	34,711,990 26
5	Capital expenditures and authority to make recoverable advances in amounts not exceeding the amount of the share of the province or municipality of the cost of projects constructed by the department on behalf of the province or municipality; authority to make expenditures on works land, buildings and equipment on other than Federal property for community infrastructure and on projects for the benefit of Indians and non-Indians	$ 17,184,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	31,368 00			
		17,215,368 00	14,445,823 69	2,769,544 31	5,720,763 53
10	The grants listed in the Estimates, contributions, including contributions as set out:				
	(a) in subsidiary agreements made pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces; and				
	(b) in an agreement entered into, with the approval of the Governor in Council, between Canada and Newfoundland, of the operating expenses of a corporation, incorporated pursuant thereto, to provide financing and other services to small and medium sized businesses in Newfoundland; and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and Provincial Water Authorities covering unused capacity of water systems as is determined under those agreements; to authorize the Minister of Regional Economic Expansion to enter into general development agreements with the provinces, subject to the approval of the Governor in Council, to provide measures for economic expansion and social adjustment in areas in Canada, requiring such measures to improve opportunities for productive employment in those areas and access to such opportunities, and, in accordance with such general development agreements and such direction as the Governor in Council may prescribe, to enter into subsidiary agreements to effect the purposes of the general development agreements	$375,570,000 00			
	Less transfer to Vote 30	12,099,999 00			
		363,470,001 00	323,839,760 80	39,630,240 20	319,208,478 38
Stat.	Minister of Regional Economic Expansion–Salary and motor car allowances	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	3,021,000 00	3,021,000 00		2,071,000 00
		429,067,821 92	*381,580,843 17*	*47,486,978 75*	*361,729,232 09*
	Cape Breton Development Corporation				
30	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division, and, notwithstanding Section 31(2) of the said Act, for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1974-75 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty	$ 16,827,000 00			
	30d To authorize the transfer of $12,099,999 from Regional Economic Expansion Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 10	12,099,999 00			
		28,927,000 00	28,927,000 00		35,898,000 00
35	Payment to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	22,265,000 00	22,265,000 00		6,905,000 00
40	Payment to the Cape Breton Development Corporation for the purposes of sections 22 and 23 of the Cape Breton Development Corporation Act	$ 8,660,000 00			
	40b To extend the purposes of Regional Economic Expansion Vote 40, Appropriation Act No. 3, 1974,				
	(a) to authorize the Cape Breton Development Corporation, with the approval of the Governor in Council, on the recommendation of the Minister of Regional				

Appropriations and Expenditures–*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
Cape Breton Development Corporation–*Concluded*					
Economic Expansion and the Minister of Finance, to guarantee repayment by Sydney Steel Corporation of moneys borrowed by it for the purpose of its plant rehabilitation program up to an aggregate principal amount of $70,000,000 and the payment of interest thereon, and any amount required to be paid by the terms of any such guarantee may be paid pursuant to section 22 of the Financial Administration Act, and					
(b) to provide that after any guarantee has been given pursuant to paragraph (a) hereof, no guarantee may be given at any time by the Cape Breton Development Corporation pursuant to the Cape Breton Development Corporation Act except to the extent to which the aggregate amount outstanding at that time of any guarantee given pursuant to the Act and any guarantee pursuant to paragraph (a) hereof is less than $100,000,000	1 00	8,660,001 00	8,660,000 00	1 00	7,000,000 00
		59,852,001 00	*59,852,000 00*	*1 00*	*49,803,000 00*
Total		488,919,822 92	441,432,843 17	47,486,979 75	411,532,232 09

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department	1974-75	381,581	(1)35,008	3,895	600	351,068
	1973-74	361,729	(2)31,866	3,433	690	333,986
Cape Breton Development Corporation	1974-75	59,852				59,852
	1973-74	49,803				49,803
Total	1974-75	441,433	35,008	3,895	600	410,920
	1973-74	411,532	31,866	3,433	690	383,789

(1) Includes return on investments of $25,376.
(2) Includes return on investments of $20,632.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
Developmental planning and administration	31,837	26,347	370	647	12,873	9,828	45,080	36,822
Industrial and commercial development					110,850	98,964	110,850	98,964
Infrastructure assistance					128,776	118,913	128,776	118,913
Social adjustment and rural economic development	13,525	13,927	16,845	13,799	110,971	96,135	141,341	123,861
Contributions to superannuation accounts	3,021	3,021					3,021	3,021
	48,383	43,295	17,215	14,446	363,470	323,840	429,068	381,581
Less: receipts credited to revenue	35,625	35,008					35,625	35,008
Add: services provided by other departments	3,895	3,895					3,895	3,895
accommodation provided by this department	600	600					600	600
Total cost of program	17,253	12,782	17,215	14,446	363,470	323,840	397,938	351,068
Cape Breton Development Corporation								
Rationalization of the coal industry							51,192	51,192
Economic expansion							8,660	8,660
Total cost of program							59,852	*59,852

*See financial statement in Volume III for details.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
Grants to assist various organizations associated with the promotion and development of regional economic expansion	60		10
Contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the inventory and use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas, and other federal and federal-provincial programs			
Developmental planning and administration	12,873	9,828	5,365
Industrial and commercial development	110,790	98,964	101,840
Infrastructure assistance	128,776	118,913	121,181
Social adjustment and rural economic development	110,971	96,135	90,812
Total	363,470	323,840	319,208

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	Total
(1) Salaries and wages	28,583		28,583
	26,029		**26,029**
	23,047		*23,047*
(1) Other personnel costs	3,041		3,041
	3,027		**3,027**
	2,110		*2,110*
(2) Transportation and communications	4,937		4,937
	4,481		**4,481**
	2,848		*2,848*
(3) Information	2,735		2,735
	588		**588**
	511		*511*
(4) Professional and special services	5,285		5,285
	5,297		**5,297**
	4,569		*4,569*
(5) Rentals	956		956
	896		**896**
	699		*699*
(6) Purchased repair and upkeep	611		611
	270		**270**
	289		*289*
(7) Utilities, materials and supplies	2,790		2,790
	3,626		**3,626**
	3,485		*3,485*
(8) Construction and acquisition of land, buildings and equipment	15,340		15,340
	11,839		**11,839**
	3,876		*3,876*
(9) Construction and acquisition of machinery and equipment	1,205		1,205
	1,623		**1,623**
	949		*949*
(10) Grants, contributions and other transfer payments	363,470		363,470
	323,840		**323,840**
	319,209		*319,209*
(12) All other expenditures	115	59,852	59,967
	65	**59,852**	**59,917**
	137	*49,803*	*49,940*
Total net expenditures	429,068	59,852	488,920
	381,581	**59,852**	**441,433**
	361,729	*49,803*	*411,532*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Revolving Fund PFRA Stores	Cape Breton Development Corporation	APPDA Northern Canada Power Commission	Fund for Rural and Economic Development Agriculture P.E.I.	Provinces	Revolving Fund Prov/ Municipal Projects
OUTLAYS–								
Budgetary and other–								
Operating expenditures	80,882	43,295		37,587				
Capital expenditures	36,711	14,163	283	22,265				
Grants, contributions and other transfer payments	323,840	323,840						
Sums credited to revenue	35,008	35,008						
Sub-total	*476,441*	*416,306*	*283*	*59,852*				
Non-budgetary transactions–								
Increase in accounts receivable								
Decrease in accounts payable								
Other loans made to third parties								
Other repayments of loans received from third parties								
Amounts advanced by Canada	73,733			11,000		3,325	59,188	220
Equity capital invested by Canada								
Acquisition of inventories	42		42					
Other reductions in liabilities and increases in assets								
Total outlays	550,216	416,306	325	70,852		3,325	59,188	220
RECEIPTS–								
Budgetary allocations utilized–								
Annual appropriations	438,122	378,260	10	59,852				
Statutory appropriations	3,038	3,038						
Receipts credited to appropriations								
Sums credited to revenue	35,008	35,008						
Sales	273		273					
Other								
Depreciation charged as an expenditure								
Sub-total	*476,441*	*416,306*	*283*	*59,852*				
Non-budgetary transactions–								
Decrease in accounts receivable								
Increase in accounts payable								
Other repayments of loans made to third parties								
Other loans received from third parties								
Repayments of amounts advanced by Canada	13,065			8,500	2,791	52	1,722	
Equity capital realized								
Decrease in inventories								
Other increases in liabilities or reduction in assets								
Total receipts	489,506	416,306	283	68,352	2,791	52	1,722	
Net outlays (+) or net receipts (−)	60,710	nil	42	2,500	−2,791	3,273	57,466	220

Revenue

Department	1974-75 $	1973-74 $
Comparative Summary		
Non-Tax Revenue		
A Return on investments	25,375,569 99	20,632,183 47
B Refunds of previous years' expenditure	4,199,309 80	5,731,353 61
C Services and service fees	1,320,184 80	1,160,702 60
D Proceeds from sales	191,115 14	315,625 23
E Privileges, licences and permits	2,167,194 71	2,311,964 58
F Miscellaneous	1,754,985 06	1,713,677 33
Total	$35,008,359 50	$31,865,506 82

	1974-75
Details	
Non-Tax Revenue	
A Return on investments: interest on loans–under the Atlantic Provinces Power Development Act: Newfoundland $6,936,077, Nova Scotia $4,019,093, New Brunswick $3,609,168; Prince Edward Island development agreement $770,180; Atlantic Development Board carry over projects: Newfoundland $60,572, Nova Scotia $392,747, Prince Edward Island $2,460, New Brunswick $85,999; South Saskatchewan River $661,370; sale of irrigated land $6,734; agriculture service centres $128,128; Newfoundland Development Corporation $873,750; Metropolitan area growth investments $349,930, special area agreements; Newfoundland $41,809, Nova Scotia $410,464, New Brunswick $4,396,597, Quebec $2,493,926, and Alberta $136,566.	25,375,570
B Refunds of previous years' expenditure: ARDA projects $158,139; FRED projects $1,654,919; special areas $858,517; Atlantic Development Board $9,667; special highways $194,579; industrial incentives $706,964; miscellaneous agreements–Manitoba newstart $6,073; New Brunswick mineral reconnaissance agreement $57,207; Quebec general development agreement $488,836; Canada/Newfoundland survey and mapping agreement $10,303; New Brunswick forest resource study $10,000; Nova Scotia newstart $10,460; pay cheques $7,841; other $25,805.	4,199,310
C Services and service fees: breeding fees $794,089; engineering services $35,008; water charges $211,588; sundry rentals $7,735; inoculation $38,582; loan guarantees $230,918; sundry services $2,265	1,320,185
D Proceeds from sales: sale of land $25,438; sale of livestock and produce $149,932; sundries $15,745	191,115
E Privileges, licences and permits: house rentals $71,532; land rentals $16,400; community pasture fees $1,997,422; surface leases $78,428; grazing permits $3,413	2,167,195
F Miscellaneous: revenue from ARDA projects $1,721,386; forfeiture of security deposits $700; other $32,899	1,754,985
Total	$35,008,360

Appendix I
Fund for Rural Economic Development

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1975

	Approved Program	Expenditure
	$	$
Prince Edward Island		
Prince Edward Island Agreement		
Development Grant	3,146,000	3,146,000
Resource Adjustment and Development	5,640,579	7,000,783
Social Development	7,213,280	5,404,466
Resource Supporting and Commercial Services	3,116,030	2,374,925
Implementation	987,862	969,576
	20,103,751	*18,895,750*
New Brunswick		
Mactaquac Area Agreement		
Parks and Facilities, Historic Attractions —Part V		16,277
		16,277
Northeast New Brunswick Agreement		
Development and Structural Adjustment		7,047
Economic Development	2,886,250	1,894,961
Social Adjustment	6,402,750	5,069,847
Administration, Evaluation and Public Information	488,333	418,064
	9,777,333	*7,389,919*
Quebec		
Lower St. Lawrence, Gaspé and Iles-de-la-Madeleine Area Agreement		
Agriculture	1,567,300	1,448,976
Forestry	1,259,300	1,607,515
Fisheries	2,420,000	2,872,162
Recreation, Tourism and Cultural Development	3.608,100	5,014,125
Social Development	2,445,000	2,027,024
Urban Development	3,293,600	2,975,018
Transport	2,987,100	965,038
Administration and Participation	1,685,100	997,624
Mines	397,800	496,039
Business Development	3,803,300	3,038,767
	23,466,600	*21,442,288*
Manitoba		
Interlake Area Agreement Manpower	930,000	798,548
Development and Structural Adjustment	1,057,401	766,287
General	133,341	111,139
	2,120,742	*1,675,974*
	55,468,426	49,420,208

Appendix 2

Prairie Farm Rehabilitation Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures for preceding year)

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventory at cost	$184,105	$141,899	Working capital advance	$184,105	$141,899

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for preceding year)

			1975		1974
Sales			$272,660		$386,135
Cost of Sales–					
Inventory at beginning of year		141,899		184,792	
Purchases during the year		325,208		343,242	
		467,107		528,034	
Inventory at end of the year	184,105			141,899	
Value of obsolete unserviceable lost or destroyed Stores charged to Vote 1	10,342	194,447	272,660		386,135
Net Profit or Loss (–) for the year			nil		nil

INVENTORY RECONCILIATION STATEMENT
FOR THE YEAR ENDED MARCH 31, 1975

	1975
Inventory at beginning of the year	$141,899
Cost incurred during the year	325,208
	467,107
Sales	283,002
Inventory at end of year	$184,105

SECTION 22

1974-75
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
Science Council of Canada

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SCIENCE AND TECHNOLOGY

Ministry of State

Objective

—To assure the optimum use of science and technology in support of national objectives.

Science Council of Canada

Objective

—To assess Canada's scientific and technological requirements, resources and potentialities and to advise the Government on the best use of science and technology.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	Ministry of State					
1	Program expenditures and contributions	$3,818,000 00				
	1b Program expenditures and the grant listed in the Estimates	564,800 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	51,395 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	79,008 00	4,513,203 00	4,279,825 62	233,377 38	4,981,224 17
Stat.	Minister's salary and motor car allowance		5,986 53	5,986 53		16,999 92
Stat.	Contributions to superannuation accounts		268,000 00	268,000 00		113,000 00
			4,787,189 53	*4,553,812 15*	*233,377 38*	*5,111,224 09*
	Science Council of Canada					
5	Program expenditures	1,606,000 00				
	Transfer from Treasury Board Vote 5 salary	57,506 00				
	Transfer from Treasury Board Vote 7b cost of living allowances	27,120 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	8,100 00	1,698,726 00	1,695,262 12	3,463 88	1,582,585 57
Stat.	Contributions to superannuation accounts		94,000 00	94,000 00		61,000 00
			1,792,726 00	*1,789,262 12*	*3,463 88*	*1,643,585 57*
	Total		6,579,915 53	6,343,074 27	236,841 26	6,754,809 66

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Ministry of State	1974-75	4,554		471		5,025
	1973-74	5,111	1	266		5,376
Science Council of Canada	1974-75	1,789		134		1,923
	1973-74	1,644		155		1,799
Total	1974-75	6,343		605		6,948
	1973-74	6,755	1	421		7,175

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Ministry of State								
Policy development	1,467	1,079			2	2	1,469	1,081
Program review and assessment	554	401		20			554	421
International and domestic cooperation	1,182	1,188	1		175	170	1,358	1,358
Administration	1,089	1,318	48	107	1	1	1,138	1,426
Contributions to superannuation accounts	268	268					268	268
	4,560	4,254	49	127	178	173	4,787	4,554
Less: receipts credited to revenue								
Add: services provided by other departments	355	471					355	471
Total cost of program	4,915	4,725	49	127	178	173	5,142	5,025
Science Council of Canada								
Operations	1,786	1,765	7	24			1,793	1,789
Add: services provided by other departments	150	134					150	134
Total cost of program	1,936	1,899	7	24			1,943	1,923

Grants, Contributions and Other Transfer Payments
(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Ministry of State			
Grant to the Canadian Science Writer's Association	1	1	
Contribution toward the support of the Association of Canadian Medical Colleges	2	2	
Contribution toward the support of the International Institute of Applied Systems Analysis	150	149	149
Contribution toward the support of the Commonwealth Science Committee	25	21	
Total	178	173	149

Net Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Science Council of Canada	Total
(1) Salaries and wages	2,613	1,043	3,656
	2,592	**1,002**	**3,594**
	1,940	*802*	*2,742*
(1) Other personnel costs	310	94	404
	332	**94**	**426**
	146	*61*	*207*
(2) Transportation and communications	445	132	577
	233	**161**	**394**
	302	*163*	*465*
(3) Information		75	75
	63	**119**	**182**
	37	*88*	*125*
(4) Professional and special services	1,072	390	1,462
	859	**333**	**1,192**
	2,350	*425*	*2,775*
(5) Rentals	43	6	49
	62	**7**	**69**
	23	*5*	*28*
(6) Purchased repair and upkeep	2	8	10
	8	**6**	**14**
	6	*8*	*14*
(7) Utilities, materials and supplies	51	34	85
	83	**42**	**125**
	58	*51*	*109*
(9) Construction and acquisition of machinery and equipment	49	7	56
	127	**24**	**151**
	82	*40*	*122*
(10) Grants, contributions and other transfer payments	178		178
	173		**173**
	149		*149*
(12) All other expenditures	24	4	28
	22	**1**	**23**
	18	*1*	*19*
Total net expenditures	4,787	1,793	6,580
	4,554	**1,789**	**6,343**
	5,111	*1,644*	*6,755*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary
(in thousands of dollars)

	Total	Department	Science Council of Canada
OUTLAYS			
Budgetary and other–			
Operating expenditures	6,019	4,254	1,765
Capital expenditures	151	127	24
Grants, contributions and other transfer payments	173	173	
Sums credited to revenue			
Sub-total	*6,343*	*4,554*	*1,789*
Non-budgetary transactions–			
Increase in accounts receivable			
Decrease in accounts payable			
Other loans made to third parties			
Other repayments of loans received from third parties			
Amounts advanced by Canada			
Equity capital invested by Canada			
Acquisition of inventories			
Other reductions in liabilities and increases in assets			
Total outlays	6,343	4,554	1,789
RECEIPTS–			
Budgetary allocations utilized–			
Annual appropriations	5,975	4,280	1,695
Statutory appropriations	368	274	94
Receipts credited to appropriations			
Sums credited to revenue			
Sales			
Other			
Depreciation charged as an expenditure			
Sub-total	*6,343*	*4,554*	*1,789*
Non-budgetary transactions–			
Decrease in accounts receivable			
Increase in accounts payable			
Other repayments of loans made to third parties			
Other loans received from third parties			
Repayments of amounts advanced by Canada			
Equity capital realized			
Decrease in inventories			
Other increases in liabilities or reduction in assets			
Total receipts	6,343	4,554	1,789
Net outlays (+) or net receipts (–)	nil	nil	nil

Revenues

	1974-75	1973-74
Ministry of State		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure	$345 68	$952 81
Science Council of Canada		
Comparative Summary		
Non-Tax Revenue–		
Refunds of previous years' expenditure	105 90	8 63
Miscellaneous		1 81
Total	$105 90	$10 44

Appendix

Science Council of Canada
(Established by the Science Council of Canada Act)

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Administration:		
Salaries and employee benefits	$1,121,053	$ 878,714
Professional and special services	336,931	431,931
Travel and removal	125,280	127,686
Publication of reports and studies	118,600	81,297
Accommodation	102,050	120,045
Office stationery and supplies	42,343	51,419
Communications	34,261	33,606
Office furniture and equipment	24,467	40,417
Rental of office equipment	7,038	5,139
Repair of office furniture and equipment	5,885	7,460
Office renovation	3,000	12,000
Miscellaneous	2,354	8,872
Total expenditure	$1,923,262	$1,798,586
Total expenditure provided for by:		
Appropriations		
Science and Technology Vote 5	$1,695,262	$1,582,586
Statutory–superannuation contributions	94,000	61,000
Government departments which provided major services without charge	134,000	155,000
	$1,923,262	$1,798,586

Certified correct:

B. HAMILTON
Chief of Administration

Approved:

ROGER GAUDRY
Chairman

I have examined the above statement of expenditure and have reported thereon under date of June 16, 1975 to the Science Council of Canada and the Minister of State for Science and Technology.

J.J. MACDONELL
Auditor General of Canada

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,

June 16, 1975.

TO: SCIENCE COUNCIL OF CANADA
AND
THE HONOURABLE CHARLES M. DRURY, P.C., M.P.,
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY,
OTTAWA, ONTARIO.

Sirs:

I have examined the statement of expenditure of the Science Council of Canada for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the satement of expenditure gives a true and fair view of the results of the operation of the Council for the year ended March 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Council, the statement of expenditure is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada.

SECTION 23

1974-75
PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Company of Young Canadians
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Representation Commissioner

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SECRETARY OF STATE

Department

Objectives

—To provide overall executive and policy direction and central support services.

—To encourage the acquisition and use of the two official languages in Canadian society thereby reinforcing the equality of status of the two official languages.

—To formulate and develop policies and programs for the achievement of national arts and cultural objectives and to promote effective inter-agency co-operation in the achievement of these objectives.

—To ensure the coordinated development, formulation, implementation and review of federal education policies and programs in support of national objectives.

—To provide translation and interpretation services in all languages in accordance with the needs of Parliament, the government and its agencies and, more especially, to contribute to the implementation of the official languages policy by making available the translation and interpretation services guaranteed by this policy.

—To promote and assist the development of effective Canadian Citizenship, and to co-ordinate the formulation and development of national strategies and policies affecting citizenship.

Canada Council

Objectives

—To support independent research in the social sciences and humanities, to stimulate Canadian studies and to bring the results to the public.

—To support the creation and production of all forms of art and to facilitate public access to the arts.

—To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

—To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

—To foster and promote the development of a feature film industry in Canada.

Company of Young Canadians

Objective

—To increase social, economic and cultural opportunities for the disadvantaged segments of the population.

National Arts Centre Corporation

Objective

—To promote the development of the performing arts.

National Film Board

Objectives

—Cultural interpretation and presentation of Canada and service and support to departments and agencies of the government through the medium of film.

—To provide effective photographic printing and processing services to government departments and agencies and maximize the usage of photographic facilities and equipment in government departments.

National Library

Objective

—To facilitate the use of the library resources of the country by the Government and the people of Canada.

National Museums of Canada

Objective

—To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada and to disseminate knowledge thereof.

Public Archives

Objectives

—To acquire, organize and preserve historical material relating to the history of Canada, and to provide a records management and microfilming advisory service to government departments and agencies.

—To provide operational microfilm service to government departments and agencies on a cost recovery basis.

Public Service Commission

Objectives

—To meet the staffing requirements of departments and agencies in accordance with the merit principle.

—To provide, in response to departmental and agency demands, development and training courses including specialized language training, and related consultative services.

Representation Commissioner

Objective

—To ensure a fair representation, by provinces, of the people of Canada in the House of Commons.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including the payment to a member of the Queen's Privy Council for Canada who is a Minister of State who does not preside over a Ministry of State of a salary of $7,500 per annum and pro rata for any period less than a year	$ 5,391,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	167,225 00			
	Transfer from Treasury Board 15 public service bilingualism	660,900 00			
			6,219,125 00	5,530,473 88	688,651 12	5,465,747 01
Stat.	Secretary of State–Salary and motor car allowance		17,000 04	17,000 04		17,000 04
Stat.	Minister of State–motor car allowance		704 32	704 32		2,000 04
*2b	Construction or acquisition of buildings, works, land and equipment–National Arts Centre–To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of $4,728,748–Unexpended balance carried forward from 1973-74 appropriations		66,577 47	539 91	**66,037 56	180 83
Stat.	Contributions to superannuation accounts		395,000 00	395,000 00		203,000 00
			6,698,406 83	*5,943,718 15*	*754,688 68*	*5,687,927 92*
	BILINGUALISM DEVELOPMENT PROGRAM					
5	Operating expenditures	$ 572,000 00				
	5b To authorize the transfer of $274,999 from Secretary of State Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 10	274,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	7,710 00				
			854,710 00	719,066 04	135,643 96	666,542 47
10	The grants listed in the Estimates and contributions	$ 93,480,000 00				
	10a	100,000 00				
	10b	1 00				
	Transfer from Treasury Board Vote 10 student summer employment	100,000 00				
		93,680,001 00				
	Less transfer to Vote 5	274,999 00				
			93,405,002 00	92,788,935 13	616,066 87	92,048,072 93
Stat.	Contributions to superannuation accounts		42,000 00	42,000 00		79,000 00
			94,301,712 00	*93,550,001 17*	*751,710 83*	*92,793,615 40*
	ARTS AND CULTURE PROGRAM					
15	Program expenditures and the grants listed in the Estimates	$ 6,084,000 00				
	15b	1,000,000 00				
	15d	1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	12,505 00				
		7,096,506 00				
	Less transfer to Vote 60	549,999 00				
			6,546,507 00	4,602,893 87	1,943,613 13	4,246,445 76
Stat.	Contributions to superannuation accounts		73,000 00	73,000 00		42,000 00
	Expenditures from appropriations not required for 1974-75					5,379,108 56
			6,619,507 00	*4,675,893 87*	*1,943,613 13*	*9,667,554 32*
	EDUCATION SUPPORT PROGRAM					
20	Program expenditures and the grants listed in the Estimates	$ 820,000 00				
	20d	1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	6,295 00				
			826,296 00	749,801 01	76,494 99	468,052 73
Stat.	Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972		503,579,043 00	503,579,043 00		485,140,525 00
Stat.	Contributions to superannuation accounts		65,000 00	65,000 00		33,000 00
			504,470,339 00	*504,393,844 01*	*76,494 99*	*485,641,577 73*

Appropriations and Expenditures–*Continued*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department–*Concluded*				
	TRANSLATION PROGRAM				
25	Program expenditures and the grants listed in the Estimates ... $ 22,030,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 282,620 00				
		22,312,620 00	21,977,906 28	334,713 72	16,883,345 15
Stat.	Contributions to superannuation accounts ...	1,942,000 00	1,942,000 00		1,150,000 00
		24,254,620 00	*23,919,906 28*	*334,713 72*	*18,033,345 15*
	CITIZENSHIP PROGRAM				
30	Operating expenditures ... $ 12,730,000 00				
	30b ... 558,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 288,255 00				
	Transfer from Treasury Board Vote 10 student summer employment ... 605,000 00				
	14,181,255 00				
	Less transfer to Vote 35 ... 480,999 00	13,700,256 00	13,506,637 99	193,618 01	10,410,232 52
35	The grants listed in the Estimates and contributions .. $ 22,541,000 00				
	35b ... 2,202,000 00				
	35d To authorize the transfer of $480,999 from Secretary of State Vote 30, Appropriation Act No. 3, 1974, for the purposes of this Vote ... 1 00				
	Transfer from Vote 30 ... 480,999 00				
	Transfer from Treasury Board Vote 10 student summer employment ... 4,745,000 00	29,969,000 00	29,139,731 86	829,268 14	25,166,080 32
Stat.	Contributions to superannuation accounts ...	848,000 00	848,000 00		335,000 00
Stat.	Refunds of amounts credited to revenue in previous years ...	929 97	929 97		
		44,518,185 97	*43,495,299 82*	*1,022,886 15*	*35,911,312 84*
		680,862,770 80	675,978,663 30	4,884,107 50	647,735,333 36
	Canada Council				
40	Payments to the Canada Council within the meaning of section 20 of the Canada Council Act to be used for the general purposes set out in section 8 of the Act ... $ 40,862,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 125,000 00	40,987,000 00	40,987,000 00		36,538,000 00
	Canadian Broadcasting Corporation				
45	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service ... $234,982,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 3,000,000 00	237,982,000 00	235,482,000 00	2,500,000 00	232,796,000 00
50	Payment to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service and to cancel outstanding authorities under Secretary of State Vote L55, Appropriation Act No. 3, 1972 and Secretary of State Vote L55, Appropriation Act No. 4, 1973 .	56,657,000 00	56,657,000 00		
55	Payment to the Canadian Broadcasting Corporation for operating and capital expenditures providing host country broadcasting services for the 1976 Summer Olympics ...	7,200,000 00	7,200,000 00		6,000,000 00
		301,839,000 00	299,339,000 00	2,500,000 00	238,796,000 00
	Canadian Film Development Corporation				
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	3,179,092 75	3,179,092 75		3,364,145 86
	Company of Young Canadians				
60	Payment to the Company of Young Canadians ... $ 3,147,000 00				
	60d To authorize the transfer of $549,999 from Secretary of State Vote 15, Appropriation Act No. 3, 1974, for the purposes of this Vote ... 1 00				
	Transfer from Vote 15 ... 549,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 25,308 00	3,722,308 00	3,722,308 00		2,803,000 00

Appropriations and Expenditures–*Continued*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	National Arts Centre Corporation				
65	Payments to the National Arts Centre Corporation . . $ 5,307,000 00				
	65b 297,050 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 153,000 00	5,757,050 00	5,757,050 00		4,603,800 00
	National Film Board				
70	Program expenditures and the grants listed in the Estimates . . . . . $ 17,601,700 00				
	70b To extend the purposes of Secretary of State Vote 70, Appropriation Act No. 3, 1974, to include reimbursement in the amount of $61,000 for the accumulated operating loss to March 31, 1974 of the Canadian Government Photo Centre Revolving Fund established by Secretary of State Vote L90, Appropriation Act No. 3, 1971 and to provide a further amount of 61,000 00				
	70d 295,000 00				
	Transfer from Treasury Board Vote 5 contingencies . . 613,900 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 126,200 00	18,697,800 00	18,582,436 98	115,363 02	16,397,222 58
Stat.	Contributions to superannuation accounts	1,247,000 00	1,247,000 00		957,000 00
		19,944,800 00	19,829,436 98	115,363 02	17,354,222 58
	National Library				
80	Program expenditures including a payment of $639,000 to the National Library Purchase Account for the purpose of acquiring books, and the grant listed in the Estimates . . . . . $ 6,861,000 00				
	80d 200,000 00				
	Transfer from Treasury Board Vote 5 contingencies . . 150,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 137,355 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 70,000 00	7,418,355 00	7,386,868 12	31,486 88	6,068,847 83
Stat.	Contributions to superannuation accounts	510,000 00	510,000 00		302,000 00
		7,928,355 00	7,896,868 12	31,486 88	6,370,847 83
	National Museums of Canada				
85	Operating expenditures, $4,220,000 for the purchase of objects for the collections of the Corporation, and $370,000 for the acquisition of publication and the sale to the public of books, pamphlets, replicas and other materials related to the Corporation's purposes . $ 23,372,200 00				
	85b 790,000 00				
	85d 500,000 00				
	Transfer from Treasury Board Vote 5 contingencies . . 563,575 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 295,170 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 100,000 00	25,620,945 00	25,584,773 20	36,171 80	18,498,534 12
90	The grants listed in the Estimates and contributions . . $ 8,190,800 00				
	90b 1 00				
	90d 1 00	8,190,802 00	7,600,010 66	590,791 34	7,540,439 64
Stat.	Contributions to superannuation accounts	935,400 00	935,400 00		469,000 00
Stat.	Refunds of amounts credited to revenue in previous years	3,168 00	3,168 00		57 56
		34,750,315 00	34,123,351 86	626,963 14	26,508,031 32
	Public Archives				
95	Program expenditures . . . . . $ 8,888,000 00				
	Transfer from Treasury Board Vote 5 contingencies . . 200,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 262,345 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 316,900 00	9,667,245 00	9,625,507 87	41,737 13	7,051,442 72
Stat.	Contributions to superannuation accounts	686,000 00	686,000 00		376,000 00
		10,353,245 00	10,311,507 87	41,737 13	7,427,442 72

Appropriations and Expenditures—*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Public Service Commission				
110	Program expenditures including payments to retired servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the cost of the Public Service Bilingual and Bicultural Development Program ..... $ 29,748,000 00				
	110b 16,988,200 00				
	Transfer from Treasury Board Vote 5 contingencies .. 724,675 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 1,315,880 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 2,701,206 20	51,477,961 20	51,447,684 24	30,276 96	33,066,898 47
Stat.	Contributions to superannuation accounts	2,512,000 00	2,512,000 00		1,536,000 00
		53,989,961 20	53,959,684 24	30,276 96	34,602,898 47
	Representation Commissioner				
Stat.	Salary of the Representation Commissioner	37,967 81	37,967 81		37,967 81
Stat.	Expenses of the Representation Commissioner	218,153 62	218,153 62		267,201 25
Stat.	Contributions to superannuation accounts	20,000 00	20,000 00		15,000 00
		276,121 43	276,121 43		320,169 06
	Total	1,163,590,019 18	1,155,360,084 55	8,229,934 63	1,026,423,891 20

*This vote was included in 1969-70 appropriations.
**Available for expenditure in subsequent fiscal years.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Less:* Services provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974-75	5,944		669		6,613
	1973-74	5,688		565		6,253
BILINGUALISM DEVELOPMENT	1974-75	93,550		90		93,640
	1973-74	(1)92,794		89		92,883
ARTS AND CULTURE	1974-75	4,676		117		4,793
	1973-74	9,667		109		9,776
EDUCATION SUPPORT	1974-75	504,394		51		504,445
	1973-74	485,642		40		485,682
TRANSLATION	1974-75	23,920		2,087		26,007
	1973-74	18,033		1,359		19,392
CITIZENSHIP	1974-75	43,495	1,409	1,448		43,534
	1973-74	(1)35,911	1,295	1,064		35,680
Total department	1974-75	675,979	(2)1,409	4,462		679,032
	1973-74	647,735	(3)1,295	3,226		649,666
Canada Council	1974-75	40,987				40,987
	1973-74	36,538				36,538
Canadian Broadcasting Corporation	1974-75	299,339				299,339
	1973-74	238,796				238,796
Canadian Film Development Corporation	1974-75	3,179				3,179
	1973-74	3,364				3,364
Company of Young Canadians	1974-75	3,722				3,722
	1973-74	2,803				2,803
National Arts Centre Corporation	1974-75	5,757				5,757
	1973-74	4,604				4,604
National Film Board	1974-75	(4)19,829	15	4,046		23,860
	1973-74	(5)17,354	9	3,385		20,730
National Library	1974-75	7,897	18	2,219		10,098
	1973-74	6,371	13	1,798		8,156
National Museums of Canada	1974-75	34,123	316	3,535		37,342
	1973-74	26,508	146	4,355		30,717
Public Archives	1974-75	10,312	94	3,286	3,126	10,378
	1973-74	7,428	134	2,700	2,370	7,624
Public Service Commission	1974-75	53,960	3,106	3,395		54,249
	1973-74	34,603	408	3,011		37,206
Representation Commissioner	1974-75	276		15		291
	1973-74	320		14		334
Grand total	1974-75	1,155,360	4,958	20,958	3,126	1,168,234
	1973-74	1,026,424	2,005	18,489	2,370	1,040,538

(1) 73-74 adjusted to reflect of $3,180 for Social Action Activity transferred from Bilingualism Development to Citizenship.
(2) Does not include Return on Investments $43,000.
Refunds of previous year's expenditure $389,000.
or Proceeds from sales $10,000.
(3) Does not include Return on investments $11,275,000.
or Refunds of previous years' expenditure $4,672,000.
(4) Includes $61,000 to cover 1973-74 operating losses in the Canadian Government photo centre revolving fund.
(5) Includes $165,000 to cover 1972-73 operating losses in the Canadian Government photo centre revolving fund.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
Department								
ADMINISTRATION PROGRAM								
Executive	408	666	3	13			411	679
Financial and general administration	2,570	2,321	71	54			2,641	2,375
Personnel administration	1,747	1,575	5	5			1,752	1,580
Information services	1,430	913	3	2			1,433	915
National Arts Center – Construction			66				66	
Contributions to superannuation accounts	395	395					395	395
	6,550	5,870	148	74			6,698	5,944
Add: services provided by other departments	669	669					669	669
Total cost of program	7,219	6,539	148	74			7,367	6,613
BILINGUALISM DEVELOPMENT PROGRAM								
Co-operation with the provinces	244	329	2	3	91,887	91,325	92,133	91,657
Development of bilingualism in the non-government sector	321	201	13		1,518	1,464	1,852	1,665
Bilingual districts advisory board	275	186					275	186
Contributions to superannuation accounts	42	42					42	42
	882	758	15	3	93,405	92,789	94,302	93,550
Add: services provided by other departments	90	90					90	90
Total cost of program	972	848	15	3	93,405	92,789	94,392	93,640
ARTS AND CULTURE PROGRAM								
Arts and culture	1,413	1,269	2	10	4,752	2,895	6,167	4,174
Special events and state protocol	378	429	2				380	429
Contributions to superannuation accounts	73	73					73	73
	1,864	1,771	4	10	4,752	2,895	6,620	4,676
Add: services provided by other departments	117	117					117	117
Total cost of program	1,981	1,888	4	10	4,752	2,895	6,737	4,793
EDUCATION SUPPORT PROGRAM								
Administration	671	583	5	17	150	150	826	750
Post-secondary education payments					503,579	503,579	503,579	503,579
Contributions to superannuation accounts	65	65					65	65
	736	648	5	17	503,729	503,729	504,470	504,394
Add: services provided by other departments	51	51					51	51
Total cost of program	787	699	5	17	503,729	503,729	504,521	504,445
TRANSLATION PROGRAM								
Administration	1,786	947	39	28			1,825	975
Research and development	1,842	1,952	41	41	136	97	2,019	2,090
Translation and interpretation services	18,231	18,516	238	397			18,469	18,913
Contributions to superannuation accounts	1,942	1,942					1,942	1,942
	23,801	23,357	318	466	136	97	24,255	23,920
Add: services provided by other departments	2,087	2,087					2,087	2,087
Total cost of program	25,888	25,444	318	466	136	97	26,342	26,007

Programs by Activities–*Continued*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department–*Concluded*								
CITIZENSHIP PROGRAM								
Citizenship registration	1,458	1,547	45	5			1,503	1,552
Citizenship promotion	447	533		36	300	290	747	859
Group understanding and human rights	91	144		1	140	138	231	283
Citizen participation–Voluntary organizations	1,203	1,156		24	5,460	5,420	6,663	6,600
Citizen participation–Native peoples	481	475		5	11,670	11,401	12,151	11,881
Multiculturalism	2,417	1,966		7	2,890	2,599	5,307	4,572
Immigrant orientation	45	3			1,354	1,261	1,399	1,264
Official language minority groups	410	302	10		2,950	2,902	3,370	3,204
Canadian identity and unity	705	648		2	5,205	5,129	5,910	5,779
Headquarters and field services	6,189	6,512	199	140			6,388	6,652
Contributions to superannuation accounts	848	848					848	848
Stat. Refund of Previous Years Revenue	1	1					1	1
	14,295	14,135	254	220	29,969	29,140	44,518	43,495
Less: receipts credited to revenue	1,333	1,409					1,333	1,409
Add: services provided by other departments	1,448	1,448					1,448	1,448
Total cost of program	14,410	14,174	254	220	29,969	29,140	44,633	43,534
Canada Council					40,987	40,987	40,987	40,987

Canadian Broadcasting Corporation

See Volume III for details.

Canadian Film Development Corporation

See Volume III for details.

Company of Young Canadians

See Volume III for details.

National Arts Centre Corporation

See Volume III for details.

	Expenditure		Revenue		Excess Expenditure (revenue)	
	Estimates	Actual	Estimates	Actual	Estimates	Actual
National Film Board						
Executive and administrative services	3,167	3,201			3,167	3,201
Production of films and other visual materials	16,900	17,929	5,595	5,950	11,305	11,979
Distribution of films and other visual materials	8,223	8,869	3,385	4,736	4,838	4,133
Research and development	574	455			574	455
Canadian Government Photo Centre Revolving Fund	61	61			61	61
	28,925	30,515	8,980	10,686	19,945	19,829
Add: services provided by other departments	4,046	4,046			4,046	4,046
Total cost of program	32,971	34,561	8,980	10,686	23,991	23,875

Programs by Activities–*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Library								
Administration	1,645	1,669	20	21	3	3	1,668	1,693
Collections development	1,179	1,156	30	121			1,209	1,277
Cataloguing	2,633	2,292	18	12			2,651	2,304
Reference	2,378	2,609	23	14			2,401	2,623
	7,835	7,726	91	168	3	3	7,929	7,897
Less: receipts credited to revenue	13	18					13	18
Add: services provided by other departments	2,219	2,219					2,219	2,219
Total cost of program	10,041	9,927	91	168	3	3	10,135	10,098
National Museums of Canada								
Collection	9,254	3,945	731	342	390	388	10,375	4,675
Research	1,588	2,179	57	465	1	1	1,646	2,645
Display	3,740	2,748	285	243	3,585	3,002	7,610	5,993
Education and information	3,449	2,225	95	29	215	209	3,759	2,463
Administration	6,257	12,329	168	1,083	4,000	4,000	10,425	17,412
Contributions and superannuation accounts	935	935					935	935
	25,223	24,361	1,336	2,162	8,191	7,600	34,750	34,123
Less: receipts credited to revenue	316	316					316	316
Add: services provided by other departments	3,535	3,535					3,535	3,535
Total cost of program	28,442	27,580	1,336	2,162	8,191	7,600	37,969	37,342
Public Archives								
Administration	2,755	2,944	154	455			2,909	3,399
Historical	4,151	3,805	96	83			4,247	3,888
Records management	2,044	1,983	139	155			2,183	2,138
Technical services	953	846	61	41			1,014	887
	9,903	9,578	450	734			10,353	10,312
Less: receipts credited to revenue	50	94					50	94
services provided by this department	3,126	3,126					3,126	3,126
Add: services provided by other departments	3,286	3,286					3,286	3,286
Total cost of program	10,013	9,644	450	734			10,463	10,378
Public Service Commission								
Staffing	12,420	12,191	96	370			12,516	12,561
Language training	26,696	25,793	751	1,464			27,447	27,257
Staff development and training								
Appeals	638	619	5	24			643	643
Administration	10,716	10,640	156	347			10,872	10,987
Contributions to superannuation accounts	2,512	2,512					2,512	2,512
	52,982	51,755	1,008	2,205			53,990	53,960
Less: receipts credited to revenue		3,106						3,106
Add: services provided by other departments	3,395	3,395					3,395	3,395
Total cost of program	56,377	52,044	1,008	2,205			57,385	54,249
Representation Commissioner								
Administration	276	276					276	276
Add: services provided by other departments	15	15					15	15
Total cost of program	291	291					291	291

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
Grants for the promotion of bilingualism (funds in the amount of $7,000 were provided from the Treasury Board Contingencies Vote to pay for a portion of this item)	567	566	3,332
Grants for language research	773	747	627
Grant to the federation of independant school associations of British Columbia and Manitoba	178	151	
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence; and including a program of summer language bursaries	91,587	91,268	88,089
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of territorial responsibility	300	57	
	93,405	*92,789*	*92,048*
ARTS AND CULTURE PROGRAM			
Grant to the Fathers of Confederation Buildings Trust, Charlottetown, P.E.I.	625	625 ✓	425 ✓
Arts and cultural service organizations and activities–Research and support grants	677	616	489
Grant to Massey Hall	1,950	400 ✓	
Grants to performing arts organizations for the construction, expansion or improvement of performing arts facilities in Canada (funds were provided from the Treasury Board Contingencies Vote to pay for this item)	1,000	754	
Grant to the Montreal Museum of Fine Arts	500	500	1,000
Expenditures not required for the current year			5,729
	4,752	*2,895*	*7,643*
EDUCATION SUPPORT PROGRAM			
Research grants–Grants to Canada Studies Foundation	150	150	
Post-secondary education adjustment payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	503,579	503,579	485,141
	503,729	*503,729*	*485,141*
TRANSLATION PROGRAM			
Grants to universities in support of translation training program	136	97	104
	136	*97*	*104*
CITIZENSHIP PROGRAM			
Grants to the provinces and voluntary agencies for expenses in relation to interprovincial and international visits	3,675	3,592	6,400
Grants for citizenship promotion–Immigrant orientation	31	27	2,933
Grants for citizenship promotion–Multiculturalism	2,890	2,599	
Grants for citizenship promotion–Group understanding and human rights	140	138	226
Grants for citizenship promotion–Citizenship participation–Native peoples	11,670	11,401	9,404
Grants for citizenship promotion	300	290	
Grants for citizenship promotion–Citizen participation–Voluntary organizations	5,432	5,392	1,257
Grant to the Canadian Council of the Boy Scouts Association	10	10	10
Grant to the Canadian Council of the Girl Guides Association	10	10	10
Grant to the Boys' Clubs of Canada	8	8	8
Grants to assist English and French language groups in areas where they are established as minorities and to promote intercultural understanding	2,950	2,902	2,500
Contributions in accordance with agreements with the provinces and voluntary agencies for travelling expenses in relation to interprovincial and international visits	1,530	1,537	1,385
Contribution towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	1,130	1,097	934
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	193	137	99
	29,969	*29,140*	*25,166*
Total Department	631,991	628,650	610,102
Canada Council			
Payment to the Canada Council	40,987	40,987	36,538
National Film Board			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Governors	7		1
National Library			
Grant to the International Federation of Library Associations	3	3	2

Grants, Contributions and Other Transfer Payments–*Concluded*

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
National Museums of Canada			
Grant to the University of Toronto Press			55
Grant to the Canadian Museums Association	100	100	
Grant to Royal Canadian Academy of Arts	20	20	20
Grant to the College Art Association of America	1	1	1
Grant to the Art Gallery of Ontario	4,000	4,000	
Contributions to eligible museums in Canada for the improvement of collections and displays:			
Collection	370	368	229
Display	3,485	2,902	6,975
Contributions to museums and other institutions and organizations in Canada for the purpose of training and development of persons in the museum fields	215	209	261
	8,191	*7,600*	*7,541*
Grand total	681,179	677,240	654,184

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Bilingualism Development Program	Arts and Culture Program	Education Support Program	Translation Program	Citizenship Program	Total Department
(1) Salaries and wages	4,419	387	677	516	17,924	8,751	32,674
	4,011	**405**	**633**	**311**	**16,758**	**8,606**	**30,724**
	3,381	*324*	*573*	*347*	*12,755*	*6,433*	*23,813*
(1) Other personnel costs	395	42	73	65	2,517	848	3,940
	400	**42**	**73**	**65**	**2,182**	**852**	**3,614**
	203	*79*	*42*	*33*	*1,547*	*335*	*2,239*
(2) Transportation and communications	302	90	73	21	289	1,059	1,834
	330	**74**	**201**	**29**	**484**	**1,632**	**2,750**
	402	*93*	*346*	*18*	*405*	*1,458*	*2,722*
(3) Information	747	78	38		35	252	1,150
	76	**3**	**14**		**39**	**479**	**611**
	343		*1*		*24*	*14*	*382*
(4) Professional and special services	387	239	648	117	2,677	2,699	6,767
	407	**199**	**665**	**237**	**3,395**	**1,637**	**6,540**
	481	*200*	*849*	*87*	*2,361*	*1,409*	*5,387*
(5) Rentals	56	11			91	157	315
	204	**17**	**56**	**2**	**165**	**236**	**680**
	190	*12*	*35*	*6*	*113*	*203*	*559*
(6) Purchased repair and upkeep	14	2			11	14	41
	3		**1**		**2**	**3**	**9**
	19	*5*	*3*		*44*	*23*	*94*
(7) Utilities, materials and supplies	230	30	63	13	257	392	985
	409	**14**	**106**	**4**	**280**	**532**	**1,345**
	425	*30*	*141*	*5*	*278*	*617*	*1,496*
(8) Construction and acquisition of land, buildings and equipment	66						66
(9) Construction and acquisition of machinery and equipment	82	15	4	5	318	254	678
	74	**3**	**10**	**17**	**466**	**220**	**790**
	144	*3*	*20*	*5*	*402*	*253*	*827*
(10) Grants, contributions and other transfer payments		93,405	4,752	503,729	136	29,969	631,991
		92,789	**2,895**	**503,729**	**97**	**29,140**	**628,650**
		92,048	*7,643*	*485,141*	*104*	*25,166*	*610,102*
(12) All other expenditures		3	292	4		123	422
	30	**4**	**22**		**52**	**158**	**266**
	100		*14*				*114*
(1-12) Total	6,698	94,302	6,620	504,470	24,255	44,518	680,863
	5,944	**93,550**	**4,676**	**504,394**	**23,920**	**43,495**	**675,979**
	5,688	*92,794*	*9,667*	*485,642*	*18,033*	*35,911*	*647,735*
(13) *Less:* receipts and revenues credited to the vote							
Total net expenditures	6,698	94,302	6,620	504,470	24,255	44,518	680,863
	5,944	**93,550**	**4,676**	**504,394**	**23,920**	**43,495**	**675,979**
	5,688	*92,794*	*9,667*	*485,642*	*18,033*	*35,911*	*647,735*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold** face type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Representation Commissioner	Total
						5,058	9,767	7,011	38,133	151	92,794
						4,998	**9,892**	**6,614**	**35,138**	**151**	**87,517**
						3,877	*7,465*	*4,963*	*24,457*	*215*	*64,790*
						510	935	686	2,512	20	8,603
						510	**983**	**686**	**2,758**	**20**	**8,571**
						302	*501*	*376*	*1,748*	*15*	*5,181*
						135	1,021	285	2,485	21	5,781
						195	**1,147**	**284**	**3,212**	**21**	**7,609**
						180	*921*	*218*	*2,052*	*14*	*6,107*
						535	607	312	1,979		4,583
						407	**562**	**112**	**1,562**		**3,254**
						247	*401*	*59*	*960*	*25*	*2,074*
					27,934	703	5,345	580	4,267	52	45,648
					29,531	**680**	**5,718**	**1,074**	**4,884**	**53**	**48,480**
					25,099	*853*	*3,566*	*691*	*2,509*	*39*	*38,144*
						54	307	57	525	1	1,259
						30	**228**	**121**	**1,035**	**1**	**2,095**
						11	*157*	*28*	*505*	*6*	*1,266*
						12	65	30	112	2	262
						1	**84**	**25**	**127**	**1**	**247**
						4	*45*	*19*	*93*	*1*	*256*
						156	1,471	439	1,570	27	4,684
						262	**1,138**	**406**	**2,471**	**27**	**5,649**
						183	*934*	*380*	*974*	*5*	*3,972*
											66
					984	91	1,378	449	1,008	2	4,590
					984	**168**	**2,162**	**734**	**2,205**	**2**	**7,045**
					971	*163*	*1,102*	*280*	*820*		*4,163*
40,987					7	3	8,191				681,179
40,987						**3**	**7,600**				**677,240**
36,538					*1*	*2*	*7,541*				*654,148*
	301,839	3,179	3,722	5,757		672	5,663	504	1,399		323,157
	299,339	**3,179**	**3,722**	**5,757**		**643**	**4,609**	**256**	**568**		**318,339**
	238,796	*3,364*	*2,803*	*4,604*		*549*	*3,875*	*414*	*485*		*255,004*
40,987	301,839	3,179	3,722	5,757	28,925	7,929	34,750	10,353	53,990	276	1,172,570
40,987	**299,339**	**3,179**	**3,722**	**5,757**	**30,515**	**7,897**	**34,123**	**10,312**	**53,960**	**276**	**1,166,046**
36,538	*238,796*	*3,364*	*2,803*	*4,604*	*26,071*	*6,371*	*26,508*	*7,428*	*34,603*	*320*	*1,035,141*
					8,980						8,980
					10,686						**10,686**
					8,717						*8,717*
40,987	301,839	3,179	3,722	5,757	19,945	7,929	34,750	10,353	53,990	276	1,163,590
40,987	**299,339**	**3,179**	**3,722**	**5,757**	**19,829**	**7,897**	**34,123**	**10,312**	**53,960**	**276**	**1,155,360**
36,538	*238,796*	*3,364*	*2,803*	*4,604*	*17,354*	*6,371*	*26,508*	*7,428*	*34,603*	*320*	*1,026,424*

Departmental Summary

(in thousands of dollars)

	Total	Department	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Company of Young Canadians	National Arts Centre Corporation
OUTLAYS–							
Budgetary and other–							
Operating expenditures	543,660	46,539	40,987	299,339	3,179	3,722	5,757
Capital expenditures	7,849	790					
Grants, contributions and other transfer payments	636,253	628,650					
Sums credited to revenue	5,400	1,851					
Sub-total	*1,193,162*	*677,830*	*40,987*	*299,339*	*3,179*	*3,722*	*5,757*
Non-budgetary transactions–							
Increase in accounts receivable	3,186						
Decrease in accounts payable	75						
Other loans made to third parties	2						
Other repayments of loans received from third parties							
Amounts advanced by Canada							
Equity capital invested by Canada							
Acquisition of inventories	3,755						
Other reductions in liabilities and increases in assets	996						
Total outlays	1,201,176	677,830	40,987	299,339	3,179	3,722	5,757
RECEIPTS–							
Budgetary allocations utilized–							
Annual appropriations	639,066	169,034	40,987	299,339		3,722	5,757
Statutory appropriations	516,294	506,945			3,179		
Receipts credited to appropriations							
Sums credited to revenue	5,400	1,851					
Sales	29,069						
Other	2,328						
Depreciation charged as an expenditure	546						
Sub-total	*1,192,703*	*677,830*	*40,987*	*299,339*	*3,179*	*3,722*	*5,757*
Non-budgetary transactions–							
Decrease in accounts receivable	226						
Increase in accounts payable	1,021						
Other repayments of loans made to third parties							
Other loans received from third parties	146						
Repayments of amounts advanced by Canada	91				79		
Equity capital realized	4,590						
Decrease in inventories	238						
Other increases in liabilities or reduction in assets	1,341						
Total receipts	1,200,356	677,830	40,987	299,339	3,258	3,722	5,757
Net outlays (+) or net receipts (–)	820	nil	nil	nil	–79	nil	nil

NATIONAL FILM BOARD

Film Operations	Photo Centre Revolving Fund	National Library	National Museums of Canada	Public Archives	Central Micro-film Unit Revolving Fund	Public Service Commission	Bureau of Staff Development and Training Revolving Fund	Representation Commissioner
29,471	1,151	7,726	24,361	9,578	1,143	51,755	18,676	276
1,717	19	168	2,162	734	54	2,205		
		3	7,600					
15		18	316	94		3,106		
31,203	*1,170*	*7,915*	*34,439*	*10,406*	*1,197*	*57,066*	*18,676*	*276*
1,419	285						1,482	
					75			
							2	
687	16		2,991		61			
863	20		93		13		7	
34,172	1,491	7,915	37,523	10,406	1,346	57,066	20,167	276
18,521	61	7,387	33,184	9,626		51,448		
1,247		510	939	686		2,512		276
15		18	316	94		3,106		
8,832	1,088				1,135		18,014	
1,854							474	
401					38		107	
30,870	*1,149*	*7,915*	*34,439*	*10,406*	*1,173*	*57,066*	*18,595*	*276*
							226	
518	249				254			
							146	
			12					
			4,590					
			238					
999			302				40	
32,387	1,398	7,915	39,581	10,406	1,427	57,066	19,007	276
1,785	93	nil	−2,058	nil	−81	nil	1,160	nil

Revenues

Department	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	43,174 69	11,275,391 20
B Refunds of previous years expenditure	388,990 63	4,671,391 83
C Proceeds from sales	9,600 00	
D Privileges, licences and permits	1,408,840 51	1,295,262 35
	$1,850,605 83	$17,242,045 38

Details	1974-75
A Return on investments–interest on loan to Canadian Broadcasting Corporation for educational television facilities to provincial authorities	43,175
B Refunds of previous year's expenditure	388,991
C Proceeds from sales–cheques from the private sector of the Film Industry for the participation of films at the Cinema Vox during the Cannes Inter. Film Festival 1975	9,600
D Privileges, licences and permits–fees for certificates of citizenship	1,408,840
Total	$1,850,606

National Film Board	1974-75	1973-74
Comparative summary		
Non-tax revenue–		
Refunds of previous year's expenditure:		
Unexpended balances of 1972-73 parliamentary appropriations		8,763 57
Unexpended balances of 1973-74 parliamentary appropriations	15,000 00	
Total	$15,000 00	$8,763 57

National Library	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A-Services and service fees	18,274 82	13,085 55
Total	$18,274 82	$13,085 55

Details	1974-75
Non-Tax Revenue–	
A–Services and service fees; advance sales of Canadiana to various libraries and universities of Canada and the United States	$18,275

National Museums of Canada	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	1,581 51	
B Refunds of previous year's expenditure	294,474 48	112,816 52
C Services and service fees	9,286 30	10,085 68
D Proceeds from sales	9,191 07	23,138 01
E Miscellaneous	992 12	222 15
Total	$315,525 48	$146,262 36

Details	1974-75
Non-Tax Revenue–	
A Return on investments: Interest earned on grant returned and funds re legal action	$ 1,582
B Refunds of previous years' expenditure: A contribution to the Edmonton Art Gallery of $171,712 was returned due to a change in their planned objectives; a contribution to the North Bay Area Museum Society of $92,127 was returned because of construction delays; Goods returned to warehouse inventory from Natural Sciences, value $18,368; returned inventory of $4,065 to warehouse from Special Account; reimbursement of travel expenses from Secretary of State $1,002; Miscellaneous cancelled cheques etc.	294,474
C Services and service fees:–Exhibition, lecture, restoration fees etc.	9,286
D Proceeds from sales: Sales of publications, slides, photographs etc. from within the Corporation	9,191
E Miscellaneous	992
	$315,525

Public Archives	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue		
A Refund of previous years' expenditures	1,107 95	3,860 51
B Services and service fees	82,370 61	62,009 06
C Miscellaneous	10,772 56	68,624 69
Total	$94,251 12	$134,494 26

Details:	1974-75
A Refund of previous years' expenditures	10,772
B Services and service fees; reproduction and microfilming of documents in the Public Archives collection	1,108
C Miscellaneous	82,371
Total	$94,251

Public Service Commission	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	27,480 00	57,393 70
B Refunds of previous years' expenditure	20,072 10	16,642 26
C Services and service fees	3,057,917 37	38,410 73
D Proceeds from sales	187 91	
E Miscellaneous	8 62	295,557 63
Total	$3,105,666 00	$408,004 32

Details	1974-75
A Return on investments: rents recovered from candidates occupying houses in Quebec city and Toronto	27,480
B Refunds of previous years' expenditure	20,072
C Services and service fees: recovery of overhead chargeable to revolving fund–$2,601,276, sundry–$456,641	3,057,917
D Proceeds from sales	188
E Miscellaneous	9
Total	$3,105,666

Appendix 1

The Canada Council
(Established by the Canada Council Act)

ENDOWMENT ACCOUNT
(Statutory Endowment Fund and Parliamentary Grant)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash and short-term deposits	$ 3,331,536	$ 4,285,447
Due from Canada		900,000
Accounts receivable	50,977	101,307
Interest accrued on investments	1,025,747	961,240
Investments at cost or amortized cost (Note 2)		
Bonds, debentures and notes	43,230,994	38,733,892
Shares	24,404,796	26,925,687
Insured Mortgages	13,156,815	14,609,669
	80,792,605	80,269,248
Property, including furnishings and effects donated to Council, at nominal value	1	1
	$85,200,866	$86,517,243

LIABILITIES	1975	1974
Accounts payable	$ 577,542	$ 606,481
Amounts payable for securities purchased	1,759,725	
Provision for grants approved	27,365,138	26,024,370
Queen's fellowship fund (Note 3)	252,791	255,178
Equity		
Principal of fund established pursuant to section 14 of the Act	50,000,000	50,000,000
Profit on disposal of securities	3,925,624	7,027,881
Surplus available for expenditure under section 16 of the Act per statement of operations and surplus	1,320,046	2,603,333
	55,245,670	59,631,214
	$85,200,866	$86,517,243

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

ANDRÉ FORTIER
Director

I have examined the above balance sheet and the related statement of operations and surplus and have reported thereon under date of June 19, 1975 to the Canada Council and the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

Appendix 1—*Continued*

The Canada Council—*Continued*

ENDOWMENT ACCOUNT—*Concluded*

STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income		
Secretary of State Vote 40	$40,862,000	$36,523,000
Allocation from Treasury Board Vote 7b	125,000	
Interest, dividends, and rental fees	6,307,502	5,894,101
Cancelled grants authorized in previous years and refunds	1,978,208	2,213,993
	49,272,710	44,631,094
Expenditure		
Programme expenditure		
Social Sciences and Humanities		
Grants and services	22,338,337	20,818,827
Administration (Note 4)	1,716,484	1,452,985
	24,054,821	22,271,812
Arts		
Grants and services	21,097,739	17,781,159
Purchase of works of art	800,192	791,298
Administration (Note 4)	1,802,428	1,181,220
	23,700,359	19,753,677
Canadian Commission for UNESCO		
Grants authorized	96,854	110,973
Administration (Note 4)	292,378	232,081
	389,232	343,054
General Administration (Note 4)		
Salaries and wages	3,317,541	2,486,481
Employees benefits	279,639	199,755
Assessors' fees, committees' meetings, including members' honoraria	719,716	581,611
Rent and maintenance	472,376	386,442
Communications	261,359	164,850
Printing and publications	236,707	185,676
Staff travel	180,206	117,408
Freight and storage	166,638	110,023
Furniture and equipment	148,069	146,492
Professional services	119,010	126,695
Duplicating	104,107	98,802
Office supplies and expenses	98,822	75,382
Council meetings, including members' honoraria	91,940	81,881
Data processing	54,446	51,836
Safekeeping charges	40,425	43,001
Sundry	52,448	39,788
	6,343,449	4,896,123
Less:		
Administration allocated to programmes	3,811,290	2,866,286
Administration fees recovered from specific programmes (Note 4)	120,574	94,495
	3,931,864	2,960,781
Net general administration	2,411,585	1,935,342
	50,555,997	44,303,885
Excess of expenditure over income	1,283,287	(327,209)
Surplus at beginning of year	2,603,333	2,276,124
Surplus at end of year	$ 1,320,046	$ 2,603,333

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

The Canada Council—*Continued*
(Established by the Canada Council Act)

SPECIAL FUNDS
BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
Cash	$ 526,653	$ 476,671	Accounts payable	$ 360	$ 33,251
Interest accrued on investments	269,438	233,409	Amount payable for securities purchased	299,500	
Investments, at cost or amortized cost (Note 5)			Provision for grants approved	389,969	405,466
Bonds, debentures and notes	11,934,772	11,102,757			
Shares	5,147,504	6,037,777	Equity of Funds		
Insured Mortgages	722,006	743,489	Principal of funds	15,287,251	15,297,668
	17,804,282	17,884,023	Profit on disposal of securities	437,448	883,860
			Surplus	2,185,848	1,973,861
				17,910,547	18,155,389
Securities held for redemption in accordance with the terms of the gift (par value $2,497,229) at nominal value	1	1			
Rights to, or interest in, estates, at nominal value	2	2			
	$18,600,376	$18,594,106		$18,600,376	$18,594,106

The accompanying notes are an integral part of the financial statements.

Certified correct:

CLAUDE GAUTHIER
Secretary-Treasurer

Approved:

ANDRÉ FORTIER
Director

I have examined the above balance sheet and the related statement of changes in equity of special funds and have reported thereon under date of June 19, 1975 to the Canada Council and the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

CHANGES IN EQUITY OF SPECIAL FUNDS FOR THE YEAR ENDED MARCH 31, 1975

	Izaak Walton Killam Memorial Fund for Advanced Studies	Special Scholarship Fund	Molson Prize Fund	Lynch–Staunton Fund	John B.C. Watkins Estate	J.B. Barwick Estate	Totals 1975	Totals 1974
Principal								
Balance at beginning of year	$11,919,615	$1,856,380	$800,000	$699,066	$22,606	$ 1	$15,297,668	$15,083,277
Cash received during year and accrued income					10,028		10,028	249,030
	11,919,615	1,856,380	800,000	699,066	32,634	1	15,307,696	15,332,307
Grants authorized					20,445		20,445	34,639
Balance at end of year	$11,919,615	$1,856,380	$800,000	$699,066	$12,189	$ 1	$15,287,251	$15,297,668
Profit on disposal of securities								
Balance at beginning of year	$ 652,481	$ 162,714	$ 2,062	$ 66,603			$ 883,860	$ 548,256
Net loss (profit) during year	364,249	82,295	482	(614)			446,412	(335,604)
Balance at end of year	$ 288,232	$ 80,419	$ 1,580	$ 67,217			$ 437,448	$ 883,860
Surplus								
Balance at beginning of year	$ 913,148	$ 891,099	$ 7,654	$161,960			$ 1,973,861	$ 1,620,986
Add: Income earned on investments	926,157	203,663	54,831	59,095			1,243,746	1,079,734
	1,839,305	1,094,762	62,485	221,055			3,217,607	2,700,720
Less: Grants authorized	751,431	137,513	45,000	36,728			970,672	674,009
Indirect administration charge	37,574		3,000				40,574	28,625
Consultants and other direct expenses	20,513						20,513	24,225
	809,518	137,513	48,000	36,728			1,031,759	726,859
Balance at end of year	$ 1,029,787	$ 957,249	$ 14,485	$184,327			$ 2,185,848	$ 1,973,861

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

The Canada Council—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Accounting Policies

The Council's accounts are maintained on an accrual basis for income and grant expenditures. General administration expenditures are recorded on a modified cash basis consistent with the one used by departments of the Government of Canada in which payments in April relating to work performed, goods received or services rendered prior to March 31 appear as accounts payable. Purchases of works of art are similarly recorded on a modified cash basis.

Cancelled grants authorized in previous years and refunds are shown as income in the Endowment Account. With respect to the Special Funds those same items are deducted from the grants authorized for the year.

Capital expenditures are charged to general administration for the year and as a consequence there are no charges for depreciation.

Interest accrued on the Queen's Fellowship Fund and fellowships paid therefrom are not included in the statement of operations and surplus of the Endowment Account.

All monies or properties received by the Council pursuant to section 20 of the Canada Council Act, are accounted for in the Special Funds statements.

Endowment Account

2. Market value of investments

	1975	1974
	(in thousands)	
Bonds debentures and notes	$39,341	$35,211
Shares	22,215	28,727
Insured mortgages (estimated)	10,365	14,031
	$71,921	$77,969

3. Queen's Fellowship Fund

In December 1973 the Council received a grant of $250,000 from Canada for the establishment of a Queen's Fellowship Fund to be administered by the Council. The income from the Fund is to be used for the payment of fellowships to graduate students in certain fields of Canadian studies. Fellowships granted during the year amounted to $29,265 (this is the first year awards have been made since the inception of the Fund) and the Fund earned $26,878 during the year ($32,056 from inception).

4. Administration expenditure

Programme administration expenditures comprise the major expenditures directly attributable to the Social Sciences and Humanities and Arts programmes and the direct costs of servicing the Canadian National Commission for UNESCO.

General administration comprises all other expenditures of the Council, including those relating to the Special Funds, and the programmes of Cultural Exchange for the Department of External Affairs and the Canadian Cultural Institute in Rome under P.C. 1967-2354. These expenses were recovered to the extent of $3,000 from the Molson Prize Fund, $37,574 from the Izaak Walton Killam Memorial Fund for Advanced Studies and $80,000 from the Department of External Affairs in respect of servicing these funds and Cultural Programmes.

Special Funds

5. Market value of investments

	1975	1974
	(in thousands)	
Bonds, debentures and notes	$10,649	$10,035
Shares	4,449	6,268
Insured mortgages (estimated)	509	638
	$15,607	$16,941

6. Bequests and gifts

The Council has received bequests and gifts as follows:

(i) A bequest of $11,919,615 in cash and securities has been received from the estate of the late Mrs. Dorothy J. Killam for the establishment of "The Izaak Walton Killam Memorial Fund for Advanced Studies" to provide scholarships "for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than 'the arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act".

The bequest contains the following provisions: that the Killam Trust shall not form part of the Endowment Fund or otherwise be merged with any assets of the Council; and that, in the event the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam Trust, the assets forming the Killam Trust must be paid over to certain universities which have also benefited under the will.

The cash and securities received and the proceeds have been invested in a separate portfolio.

(ii) A gift of approximately $4,350,000 from an anonymous donor (subsequently identified as the late Mrs. Dorothy J. Killam) for the establishment of a Special Scholarship Fund. The gift consists of securities registered in the name of the Canada Council, redeemable over a period of some years. To March 31, 1975, the Council had received proceeds from the redemption of these securities amounting to $1,856,380. These proceeds have been invested in a separate portfolio and the income derived is available to provide fellowship grants to Canadians for advanced study or research in the field of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada.

(iii) Gifts of $800,000 from the Molson Foundation established a capital fund referred to as the Molson Prize Fund. The income of the Fund is used for making cash prizes to Canadians of outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity. The value of each prize is $15,000 or as determined by Council, without restriction as to its use by the recipient.

(iv) An unconditional bequest of $699,066 from the estate of the late V.M. Lynch-Staunton established a capital fund, the income from which is available for the regular programmes of the Council.

Appendix 1–*Concluded*

The Canada Council–*Concluded*

NOTES TO FINANCIAL STATEMENTS–*Concluded*

6. Bequests and gifts–*Concluded*

(v) A bequest (carried on the balance sheet at a nominal value of $1.) of the net income from the residue of the estate of the late John B.C. Watkins, which assets are held in perpetuity by a trust company. The net income is to be used "for the establishment of scholarships to be awarded to graduates of any Canadian University who may apply therefore for the purpose of engaging in post graduate studies in Denmark, Norway, Sweden or Iceland and who shall be selected for their outstanding worth or promise by a committee appointed by the Canada Council". To March 31, 1975, a total of $71,243 has been received, while awards amounted to $59,054 leaving a balance of $12,189.

(vi) A bequest of what may amount to $31,500 made by the late J. B. Barwick. The payment of the bequest is to be postponed during the lifetime of the surviving beneficiary of the residue of the estate. The bequest to the Council is "on condition that such bequest shall be applied for the benefit of the musical division of the arts and for the encouragement of the musical arts to increase the Council's normal budget in the musical division or field of the arts". The bequest is reflected in the balance sheet at a nominal value of $1.

AUDITOR GENERAL OF CANADA
Ottawa, June 19, 1975

THE CANADA COUNCIL
AND
THE HONOURABLE JAMES HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1975 and the statements of operations and surplus of the Endowment Account and changes in equity of Special Funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Council and its special funds as at March 31, 1975 and the results of its operations and the changes in its special funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that in my opinion, proper books of account have been kept by the Council, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 2

National Film Board

(Established by the National Film Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current:		
Cash	$ 19,913	$ 14,473
Employees' travel advances	136,065	107,614
Accounts receivable:		
Government departments and agencies	1,378,701	636,966
Other	589,525	472,150
	1,968,226	1,109,116
Due from Canada in respect of parliamentary appropriation	1,224,086	1,792,685
Inventories, at cost:		
Materials and supplies	817,141	551,660
Work in progress	470,497	153,674
Prints held for sale	347,490	242,212
	1,635,128	947,546
Prepaid expense	40,447	33,503
	5,023,865	4,004,937
Capital assets:		
Equipment, at cost	10,289,466	9,556,425
Less: Accumulated depreciation	6,040,080	5,638,641
	4,249,386	3,917,784
	$9,273,251	$7,922,721

LIABILITIES	1975	1974
Current:		
Accounts payable	$2,317,676	$1,816,146
Advances by customers	330,540	1,000,218
Accrued salaries and wages	380,740	281,680
Deferred income		152,323
	3,028,956	3,250,367
Equity of Canada		
Advances from Canada for working capital (authorized $5,000,000)	1,994,909	754,570
Equity in capital assets financed from parliamentary appropriations	4,249,386	3,917,784
	6,244,295	4,672,354
	$9,273,251	$7,922,721

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. DEVLIN
Director of Administration

Approved:

S. NEWMAN
Government Film Commissioner

I have examined the above balance sheet and the related statements of operations and changes in financial position and have reported thereon under date of August 7, 1975 to the Chairman and Members of the National Film Board.

J. J. MACDONELL
Auditor General of Canada

Appendix 2–*Continued*

National Film Board–*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expense:		
Production of films and other visual materials	$19,938,891	$16,669,261
Distribution of films and other visual materials	6,025,879	5,247,656
Executive and administrative services	3,097,754	2,620,284
Research and development	408,277	398,564
Estimated cost of major services provided without charge by government departments–		
Accommodation	3,573,000	3,075,000
Employee benefits	375,000	257,000
Accounting and cheque issue service	98,000	53,000
	4,046,000	3,385,000
Depreciation on equipment	625,206	552,036
Total expense	34,142,007	28,872,801
Income:		
Sales of films and other visual materials–		
Departments and agencies of the Government of Canada	6,996,650	6,061,539
Others	1,835,253	1,599,922
	8,831,903	7,661,461
Rentals and royalties	1,825,640	1,062,669
Miscellaneous	28,630	7,989
	10,686,173	8,732,119
Net expense	$23,455,834	$20,140,682
Net expense provided for by:		
Secretary of State Vote 70–Program expenditure	$17,537,628	$15,246,646
Statutory appropriation–Contribution to superannuation accounts	1,247,000	957,000
	18,784,628	16,203,646
Government departments which provided major services without charge	4,046,000	3,385,000
Depreciation	625,206	552,036
	$23,455,834	$20,140,682

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of funds:		
Payments by Canada in respect of		
Vote 70 – Program expenditure	$17,537,628	$15,246,646
– Capital expenditure	983,809	970,576
Statutory appropriation–contribution to Superannuation accounts	1,247,000	957,000
Working capital advances	1,240,339	754,570
	21,008,776	17,928,792
Application of funds:		
Net expense for the year	23,455,834	20,140,682
Expenses not requiring cash outlay–		
Estimated cost of major services provided without charge by other government departments	(4,046,000)	(3,385,000)
Depreciation	(625,206)	(552,036)
	18,784,628	16,203,646
Purchase of capital assets	983,809	970,576
	19,768,437	17,174,222
Increase in working capital	1,240,339	754,570
Working capital at beginning of year	754,570	
Working capital at end of year	$ 1,994,909	$ 754,570

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policy

   (a) Production of films–
   Cost of films to be distributed by the Board are expensed as production costs are incurred and films produced for others are completely invoiced by the date of completion. Accordingly no inventory of completed films is carried in the accounts.

   (b) Inventories–
   (i) Materials and supplies are carried at cost.
   (ii) Work in progress represents actual costs incurred which are yet to be billed on the production of films for others.
   (iii) Prints held for sale represent the inventory on hand of prints made from films produced by the Board and are carried at a standard cost per foot which is determined annually.

   (c) Capital assets–
   Capital assets are stated at acquisition cost. Depreciation is provided on the straight line basis over the estimated useful life of the assets.

2. Remuneration of members and officers

   Expense for the year includes remuneration of five members as members $5,700 (1974–$3,000) and remuneration of twelve officers as officers, $345,344 (1974–$308,644). One member is also an officer.

Appendix 2–*Concluded*

National Film Board–*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario

August 7, 1975

CHAIRMAN AND MEMBERS
NATIONAL FILM BOARD
OTTAWA, ONTARIO

Gentlemen,

I have examined the balance sheet of the National Film Board as at March 31, 1975 and the statements of operations and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Board as at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

Appendix 3

National Museums of Canada

STATEMENT OF EXPENDITURE AND REVENUE
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expenditure:		
Operating expenditures (Schedule 1)	$22,175,908	$17,858,195
Grants and contributions (note 4)	7,600,011	7,540,440
Objects for the collections of the Corporation	2,385,124	3,151,198
Capital expenditures	3,380,433	1,599,339
Acquisition and publication costs of items for resale	604,221	296,398
Expenditures subject to the terms upon which moneys were received by gift or bequest	2,598	644
	36,148,295	30,446,214
Repayment of loan from Canada		50,000
	36,148,295	30,496,214
Revenue:		
Sales of books, pamphlets, replicas and other materials	247,616	288,744
Moneys received by gift or bequest	12,332	22,194
Exhibition, restoration and lecture fees	9,286	10,086
Interest earned on National Museums Purchase and Trust Accounts	209,137	158,645
Refunds of previous years' expenditure	294,474	112,817
Miscellaneous	2,774	4,995
	775,619	597,481
Excess of expenditure over revenue	$35,372,676	$29,898,733

	1975	1974
Excess of expenditure over revenue provided for by:		
Secretary of State Vote 85	$26,523,341	$18,967,534
Secretary of State Vote 90	7,600,011	7,540,440
Government department which provided services without charge	3,623,000	4,355,000
	37,746,352	30,862,974
Less:		
Increase (decrease) in cash balance of special accounts:		
National Museums Purchase Account (Schedule II)	2,128,345	456,597
National Museums Trust Account (Schedule III)	(74,398)	27,173
National Museums Special Account (Schedule IV)	4,204	334,208
	2,058,151	817,978
Amount transferred to the Receiver General	315,525	146,263
	2,373,676	964,241
	$35,372,676	$29,898,733

The accompanying notes are an integral part of the financial statement.

Certified Correct:

BERNARD OSTRY
Secretary-General

Approved on Behalf of the Board:

ANDRÉ BACHAND
Trustee

ANDRÉ FORTIER
Trustee

I have examined the above Statement of Expenditure and Revenue and the related transactions in the National Museums Purchase Account, the National Museums Trust Account and the National Museums Special Account, and have reported thereon under date of August 7, 1975 to the Chairman of the Board of Trustees of the National Museums of Canada.

J. J. MACDONELL
Auditor General of Canada

Appendix 3.–*Continued*
National Museums of Canada–*Continued*

SCHEDULE I

SUMMARY OF OPERATING EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Salaries and wages	$ 9,892,564	$ 7,479,142
Employee benefits	1,233,551	665,469
Accommodation	3,340,000	4,129,000
Professional and special services	2,294,908	1,713,231
Protective services	1,882,411	1,081,307
Materials and supplies	659,416	532,293
Travel – staff	636,998	523,403
Publications	366,538	270,128
Office supplies and equipment	309,167	199,311
Design and display services	251,301	197,934
Rental of equipment	227,767	156,851
Communications	221,787	159,743
Advertising	195,616	130,551
Purchase of books	169,297	202,890
Freight, express and cartage	127,666	125,178
Travel – other than staff	93,537	51,442
Repairs and upkeep of equipment	83,560	45,205
Motion picture production and distribution	73,715	76,523
Postage	66,901	61,662
Supply, accounting and cheque issue services	33,000	47,000
Sundries	16,208	9,932
	$22,175,908	$17,858,195

The accompanying notes are an integral part of the finalcial statement.

National Museums Purchase Account

SCHEDULE II

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Receipts:		
Transfer from Secretary of State for the purchase of objects for the collections of the Corporation	$4,220,000	$3,450,000
Interest earned	200,471	153,022
Insurance recoveries		4,773
Transfer from Trust Account	92,798	
Others	200	
	4,513,469	3,607,795
Disbursements:		
Objects for collection of:		
National Gallery of Canada	1,693,059	1,581,019
National Museum of Man	538,085	1,381,813
National Museum of Science and Technology	85,736	97,937
National Museum of Natural Science	68,244	90,429
	2,385,124	3,151,198
Increase in cash balance	2,128,345	456,597
Cash balance at beginning of year	1,886,888	1,430,291
Cash balance at end of year	$4,015,233	$1,886,888

The accompanying notes are an integral part of the financial statement.

National Museums Trust Account

SCHEDULE III

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Receipts:		
Money received by gift or bequest	$ 12,332	$ 22,194
Interest earned	8,666	5,623
	20,998	27,817
Disbursements:		
Expenditures subject to the terms upon which moneys were received by gift or bequest	2,598	644
Transfer to Purchase Account	92,798	
	95,396	644
Increase (decrease) in cash balance	(74,398)	27,173
Balance at beginning of year	124,495	97,322
Balance at end of year	$ 50,097	$124,495
Balance at end of year represented by:		
Cash on deposit with Receiver General for Canada	$ 48,097	$122,495
Canada Savings Bonds	2,000	2,000
	$ 50,097	$124,495

The accompanying notes are an integral part of the financial statement.

National Museums Special Account

SCHEDULE IV

SUMMARY OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Receipts:		
Sales of books, pamphlets, replicas and other materials	$210,800	$159,896
Sales to divisions within the Corporation	27,625	105,710
Transfer from Secretary of State Vote 85 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials	370,000	415,000
	608,425	680,606
Disbursements:		
Sales Centre Purchases	128,609	58,442
Publication Costs	475,612	237,956
Repayment of loan from Canada		50,000
	604,221	346,398
Increase in cash balance	4,204	334,208
Cash balance at beginning of year	531,918	197,710
Cash balance at end of year	$536,122	$531,918

The accompanying notes are an integral part of the financial statement.

Appendix 3—*Concluded*

National Museums of Canada—*Concluded*

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1975

1. Accounting policy

The statement of expenditure and revenue includes the activities of the National Museums of Canada as well as those of the Purchase, Trust, and Special Accounts administered by it.

Disbursements of the Corporation's Purchase Account and Special Account are made from the receipts of those accounts and from parliamentary appropriations provided for that purpose. Disbursements of the Corporation's Trust Account are made from the receipts of that account. Included in the reported expenditures of the Corporation are amounts for services provided without charge by other government departments. Other operating and capital expenditures are charged to parliamentary appropriations provided for that purpose.

Expenditures for the year include amounts paid in April 1975 relating to work performed, goods received or services rendered prior to March 31, 1975.

Revenues of the Corporation's Purchase Account, Trust Account and Special Account are reported on a cash basis and are retained in those accounts. Other revenues are reported on a cash basis and are credited to non-tax revenue of Canada in the Consolidated Revenue Fund.

2. Purchase Account

The amount of $4,220,000 transferred from Secretary of State Vote 85 to the Purchase Account included $2,100,000 earmarked for emergency purchases of national treasures. The emergency purchase fund had a balance of $1,336,000 at March 31, 1974 and made purchases during the year of $229,000, leaving a balance of $3,207,000 for future emergency purchases.

3. Restatement of comparative figures

In the previous year the accounting for transactions in the Special Account was on the accrual basis. The 1974 comparative figures have been restated to record the transactions on the modified cash basis described in Note 1.

4. Grants and contributions

Grants and contributions made during the year comprise grants of $4,120,800 and contributions of $3,479,000. Of the contributions, $3,228,000 represented payments made in advance of work done by the recipients and the remaining $251,000 represented reimbursement of costs incurred by the recipients.

5. Additional information

As transactions of the Corporation are reported on the modified cash basis described in Note 1, the following asset and liability balances are not reflected in the financial statement.

Accounts payable–general	$391,000
Accounts payable–Special Account	$ 40,000
Accounts receivable–Special Account	$ 14,000
Inventories–Special Account	$716,000

AUDITOR GENERAL OF CANADA
Ottawa.

August 7, 1975.

MR. GEORGE IGNATIEFF,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL MUSEUMS OF CANADA,
OTTAWA, ONTARIO.
K1A 0M8

Dear Mr. Ignatieff:

I have examined the statement of expenditure and revenue of the National Museums of Canada for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the statement of expenditure and revenue gives a true and fair view of the results of the operations of the Corporation for the year ended March 31, 1975, in accordance with generally accepted accounting principles. Such principles were applied on a basis consistent with that of the preceding year, after giving retroactive effect to the change in accounting treatment described in Note 3 to the financial statements.

As noted in my 1974 report and as referred to in Note 4 to these financial statements, grants and contributions include payments which were made in advance of need. They must, therefore, be considered as being accountable advances and subject to Treasury Board Circular 1971/18 of March 1, 1971 which states:

> "Where contributions involve reimbursements to recipients, agreements may allow for the making of progress payments or accountable advances to the recipients."

However, the agreements of the Corporation with the recipients, covering certain disbursements in the current and preceding fiscal years have made no provision for the making of such advances and I, therefore, regard them as having been made without proper authority.

The Corporation, which reported the advances as expenditures at the time they were made, is taking action to ensure that it receives an appropriate accounting from the recipients concerning the disposition of the funds. New procedures were adopted during the year to ensure that further grants and contributions are made only with proper authority.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statement is in agreement therewith and except for the matter described in the two preceding paragraphs, the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada

Appendix 4
Public Archives
Central Microfilm Unit Revolving Fund

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1975(1)

ASSETS	1975	1974
CURRENT ASSETS		
Petty Cash	$ 200 00	
Accounts Receivable	323,881 85	
Inventory Material	127,173 68	
Total Current Assets		$451,255 53
FIXED ASSETS		
Furniture & Equipment: at appraised value	$ 114,009 86	
: at cost	214,462 09	
	$ 328,471 95	
Less: Accumulated Depreciation	(113,103 65)	
Total Plant and Equipment		$215,368 30
OTHER ASSETS		
Equipment Replacement Fund		$ 1,921 66
Total Assets		$668,545 49

LIABILITIES AND EQUITY OF THE GOVERNMENT OF CANADA	1975	1974
CURRENT LIABILITIES		
Accrued Salaries Payable	$ 7,665 35	
Accounts and Accrued Payables	307,498 55	
Non-Tax Revenue Items Payable	39,190 97	
Total Current Liabilities		$354,354 87
Other and Long Term Liabilities		
Revolving Fund Drawings	$ 73,915 27	
Loan Payable	103,280 10	
Total Liabilities		$177,195 39
Equity of the Government of Canada		
Equity in Fixed Assets	$114,009 86	
Retained Surplus	22,985 37	
Total Equity of the Government of Canada		$136,995 23
Total Liabilities and Equity of the Government of Canada		$668,545 49

(1) The certified financial statements were not available at the date of printing.

Appendix 4–*Concluded*

Central Microfilm Unit Revolving Fund–*Continued*

STATEMENT OF OPERATIONS
FOR THE PERIOD APRIL 1, 1974 TO MARCH 31, 1975(1)

	1975	1974
REVENUE		
Total Sales		$1,134,585 13
Cost of Goods Sold		
Material Cost		
Beginning Inventory–April 1, 1974	$ 66,259 35	
Purchases–Materials and Supplies	604,511 60	
Cost of materials available	$670,770 95	
Inventory of March 31, 1975	127,173 68	
Cost of Materials Used		$ 543,597 27
Direct Labour		$ 228,255 27
Overhead		
Supervision	$ 44,511 55	
Maintenance & Repair	19,557 74	
Outside Printing	21,765 90	
Depreciation–Equipment & Furniture	38,076 95	
Rental–Equipment	57,777 45	
Rental–Accommodation	31,413 25	
Total Overhead		$ 213,102 84
Cost of Goods Sold		$ 984,955 38
Gross Profit or (Loss) on Goods Sold		$ 149,629 75
General and Administration Costs		
Disability Insurance	$ 1,071 50	
Salaries	84,920 88	
Travel	2,487 18	
Telephone & Telegram	2,734 87	
Freight Express & Cartage	611 76	
Office Supplies	5,606 60	
Furniture & Furnishings		
Microfilming Equipment	1,992 91	
Sundries	1,563 42	
Interest	12,406 09	
Superannuation	32,038 75	
Canada Pension Plan	4,481 23	
Unemployment Insurance	5,586 09	
Postage	500 00	
Cheque Issue	500 00	
Group Surgical-Medical Insurance	336 78	
Ontario Hospital Insurance	2,172 90	
Total General & Administration Costs		$ 159,010 96
Net Profit or (Loss) from Current Year Operations		(9,381 21)

(1) The certified financial statements were not available at the date of printing.

Central Microfilm Unit Revolving Fund–*Concluded*

STATEMENT OF RETAINED SURPLUS
FOR THE PERIOD MARCH 31, 1975(1)

	1975	1974
Retained Surplus April 1, 1974	$32,366 58	
Profit (Loss) for the year	(9,381 21)	
Retained Surplus March 31, 1975		$22,985 37

(1) The certified financial statements were not available at the date of printing.

Appendix 5

Canadian Government Photo Centre Revolving Fund

(Authorized by Secretary of State Vote L90, Appropriation Act No. 3, 1971, 1970-71-72, c. 46)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets:		
Petty cash	$ 150	$ 150
Accounts receivable:		
Government departments and agencies	365,894	141,789
Other	13,759	4,783
	379,653	146,572
Inventories, at cost:		
Materials and supplies	82,854	62,665
Work in process	2,494	7,007
	85,348	69,672
Prepaid expenses	9,512	6,335
Total current assets	474,663	222,729
Capital assets, at cost:		
Laboratory equipment	248,826	235,474
Office furniture and equipment	26,870	21,419
	275,696	256,893
Less: Accumulated depreciation	57,094	73,613
	218,602	183,280
	$693,265	$406,009

LIABILITIES	1975	1974
Current liabilities:		
Accounts payable and accrued liabilities	$114,503	$ 6,145
EQUITY OF CANADA		
Working capital advance (authorized $450,000)	535,730	413,529
Loans to finance the acquisition of capital assets (Note 2)	116,380	47,592
Deficit: (Note 3)		
Balance at beginning of year	(61,257)	(131,801)
Deduct:		
Recovered under the authority of Secretary of State Vote 70b (Vote 70a in 1974)	61,000	165,000
	(257)	33,199
Add:		
Net loss for year, per statement of operations	(73,091)	(94,456)
Balance at end of year	(73,348)	(61,257)
	578,762	399,864
	$693,265	$406,009

The accompanying notes are an integral part of the financial statements.

Certified correct:

M. T. AVERILL
Manager

Approved:

ANDRÉ LAMY
Government Film Commissioner

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of September 12, 1975 to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income–		
Sales	$1,088,244	$753,440
Expense–		
Salaries, wages and employee benefits	652,474	502,670
Raw materials, freight and express	180,935	143,792
Accommodation	81,739	87,724
Printing and processing in other laboratories	68,237	12,753
Interest on advances	41,981	33,110
Depreciation	32,132	30,750
Communications	24,841	16,059
Special services	20,048	1,262
Travel	15,304	4,626
Equipment repairs and maintenance	10,456	9,715
Equipment rentals	8,710	3,968
Office supplies	6,974	3,430
Miscellaneous	2,893	2,481
	1,146,724	852,340
Add: Work in process at beginning of year	7,007	2,563
	1,153,731	854,903
Deduct: Work in process at end of year	2,494	7,007
	1,151,237	847,896
Net operating loss before extraordinary item	62,993	94,456
Add: Write-offs of machinery and equipment	10,098	
Net loss for the year	$ 73,091	$ 94,456

The accompanying notes are an integral part of the financial statements.

RECONCILIATION OF THE WORKING CAPITAL ADVANCE WITH PUBLIC ACCOUNTS AT MARCH 31, 1975

Advances from the Consolidated Revenue Fund, per balance sheet	$535,730
Deduct: Funds received in April, 1975 which were recorded in the Consolidated Revenue Fund as 1974-75 receipts	110,646
	425,084
Add: Accrued wages entered in April 1975 in the working capital advance in the Central Accounts of Canada	12,097
Working capital advance, per Public Accounts	$437,181

Appendix 5–*Continued*

Canadian Government Photo Centre Revolving Fund–*Continued*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policies
   a) Year-end cut-off
   The records of the revolving fund are maintained on an accrual basis. The financial statements show the balance of the working capital advance account as at March 31, 1975, in accordance with the instructions contained in Treasury Board Circular No. 1970–7. This differed from the treatment of this item in prior years, when the cash received in the first month of the following year was included as a reduction of the balances of both the accounts receivable and working capital advance accounts. For comparative purposes the balances of both of these accounts for 1974 have been recast.
   b) Prepaid expenses
   The stock of repair parts for equipment has been transferred from inventory of material and supplies to prepaid expenses; the 1974 figures have been recast for comparison.
   c) Capital assets
   The cost of capital assets includes assets valued at $137,185, which is the cost to the revolving fund of assets transferred from the National Film Board at net book value at the inception of the fund in 1972. Depreciation is charged to operations on a straight line basis at a rate of 10% per annum. In previous years the practice was to charge no depreciation in the year of acquisition, and a full year's depreciation in the year of disposal. Commencing in 1975 depreciation was charged in the year of acquisition, on a pro-rata basis, based on the month of acquisition, thus bringing the cost of usage more in line with the period of usage. This change increased the depreciation charged to operations in 1975 by $2,575; no adjustment was made to prior years figures.
   d) Common services
   No adjustment was made to the cost of operations to reflect the cost of common services provided by other departments or agencies for which they levied no charge.
   e) Interest on advances
   Interest on the working capital advance was calculated at the rate of 7¾% per annum, based on the monthly month-end general ledger balance of the account, including cash deposited during the month whether or not it had been transferred to the credit of the account in the Central Accounts of Canada.
   f) Expense distributions
   To provide a more descriptive expense allocation some changes have been made to expense account distributions for 1975. For comparative purposes the 1974 figures have been recast accordingly.
   g) Prior years' adjustment
   The opening balance of the deficit account in 1974 has been adjusted to take into account the amount of $34,115 previously shown on the 1974 statement of operations as a prior years' adjustment.

2. Loans to finance the acquisition of capital assets
   Details of authorizations and expenditures are as follows:

Year	Vote and Appropriation Act	Amount Authorized	Amount Spent
1971-72	Secretary of State Vote L85, Appropriation Act No. 3, 1971 1970-71-72, c. 46	$100,000	$ 1,982
1972-73	Secretary of State Vote L80 Appropriation Act No. 3, 1972, 1972, c. 15	75,000	33,077
1973-74	Secretary of State Vote L75, Appropriation Act No. 4, 1973, 1973-74, c. 16	75,000	12,533
			47,592
	Less: Repayment in 1974-75		4,759
			42,833
1974-75	Secretary of State Vote L75, Appropriation Act No. 3, 1974	75,000	73,547
			$116,380

   In accordance with the requirements of the legislation the Treasury Board has prescribed an interest rate of 7 1/8 % per annum on all of the above loans made prior to 1974-75, together with repayment terms of ten equal annual instalments of $4,759 commencing in 1974-75. No terms and conditions have yet been prescribed by the Treasury Board for the 1974-75 loan.

3. Deficit
   Authority will be requested in 1975-76 Supplementary Estimates to recover the 1975 deficit through a charge to an expenditure vote of the Secretary of State.

Appendix 5—*Concluded*

Canadian Government Photo Centre Revolving Fund—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario

September 12, 1975.

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA.

Dear Mr. Faulkner,

I have examined the balance sheet of the Canadian Government Photo Centre Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied, except for changes mentioned in Note 1 regarding the method of calculation of depreciation and the change in closing date of the working capital advance, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Canadian Government Photo Centre Revolving Fund, the financial statements are in agreement therewith and, except that the amount of $450,000 authorized by Parliament as the maximum working capital advance outstanding at any one time has been exceeded during eight months of the year, the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 5

Public Service Commission

Bureau of Staff Development and Training Revolving Fund

(*authorized by Vote L120, Appropriation Act No. 3, 1971, 1970-71-72, c. 46*)

The Financial statements were not available at the date of printing.

SECTION 24

1974-75
PUBLIC ACCOUNTS

Solicitor General

Department
Correctional Services
Royal Canadian Mounted Police

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SOLICITOR GENERAL

Department

Objective

—To provide overall policy direction to the programs of the department.

Correctional Services

Objective

—To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

—To enforce laws, prevent crime, maintain peace, order and security.

Appropriations and Expenditures

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures and the grants listed in the Estimates	$ 5,425,400 00			
	1b To authorize the transfer of $411,541 from Solicitor General Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	Transfer from Vote 10	411,541 00			
	Transfer from Treasury Board Vote 5 contingencies	129,818 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	73,982 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	41,800 00			
			6,082,542 00	5,919,545 36	162,996 64	3,506,761 23
Stat.	Solicitor General—Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		279,000 00	279,000 00		119,000 00
			6,378,541 92	*6,215,545 28*	*162,996 64*	*3,642,761 15*
	Correctional Services				
	CORRECTIONAL SERVICES PROGRAM				
5	Penitentiary Service—Operating expenditures, the grants listed in the Estimates; authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	$119,614,000 00			
	5b	1 00			
	5d To extend the purposes of Solicitor General Vote 5, Appropriation Act No. 3, 1974, to reimburse the following Working Capital Advances for the value of stores which have become obsolete, unserviceable, lost or destroyed . . .				
	(a) Industrial and Stores Working Capital Advance Account established by Loans, Investments and Advances Vote 628, Appropriation Act No. 2, 1955, in the amount of $1,023.12				
	(b) Operational Stores Working Capital Advance Account established by Solicitor General Vote L16b, Appropriation Act No. 2, 1973, in the amount of $13,787.11	1 00			
	Transfer from Treasury Board Vote 5 contingencies	2,880,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	3,324,155 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	279,300 00			
			126,097,457 00	121,687,804 21	4,409,652 79	97,329,044 73
10	Penitentiary Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	$31,864,000 00			
	Less transfer to:				
	Vote 1 $ 411,541 00				
	Vote 20 1,103,699 00				
	Vote 25 1,247,999 00	2,763,239 00			
			29,100,761 00	17,110,745 44	11,990,015 56	12,705,525 97
15	National Parole Board—Operating expenditures	$11,520,000 00			
	15b	465,205 00			
	Transfer from Treasury Board Vote 5 contingencies	395,426 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	163,210 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	141,400 00			
			12,685,241 00	12,568,018 56	117,222 44	8,497,839 83
Stat.	Pensions and other employee benefits		27,890 55	27,890 55		22,963 94
Stat.	Contributions to superannuation accounts		10,505,000 00	10,505,000 00		5,311,000 00
Stat.	Write-off of active assets		10,668 14	10,668 14		8,296 21
	Expenditures from appropriation not required for 1974-75					1,752 47
			178,427,017 69	*161,910,126 90*	*16,516,890 79*	*123,876,423 15*

Appropriations and Expenditures–*Concluded*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	Royal Canadian Mounted Police				
	LAW ENFORCEMENT PROGRAM				
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	$191,237,584 00			
	20b To authorize the transfer of $1,103,699 from Solicitor General Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00			
	20d To extend the purposes of Solicitor General Vote 20, Appropriation Act No. 3, 1974, to include reimbursement of the Royal Canadian Mounted Police Clothing and Kit Working Capital Advance Account established by Vote 547, Appropriation Act No. 3, 1953, in the amount of $4,488 for the value of stores which have become obsolete	1 00			
	Transfer from Vote 10	1,103,699 00			
	Transfer from Treasury Board Vote 5 contingencies	12,268,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	8,009,000 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	1,445,000 00	214,063,285 00	212,534,766 13	1,528,518 87	165,413,692 36
25	Capital expenditures	$24,049,218 00			
	25b To authorize the transfer of $1,247,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1974 for the purposes of this Vote	1 00			
	25d	662,200 00			
	Transfer from Vote 10	1,247,999 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	35,100 00	25,994,518 00	25,167,515 51	827,002 49	21,316,299 26
Stat.	Pensions and other employee benefits–Members of the Force		42,490,262 57	42,490,262 57		34,350,001 58
Stat.	Contributions to superannuation accounts		1,991,000 00	1,991,000 00		1,444,000 00
Stat.	Federal Court awards		138,542 46	138,542 46		6,666 78
			284,677,608 03	*282,322,086 67*	*2,355,521 36*	*222,530,659 98*
	Total		469,483,167 64	450,447,758 85	19,035,408 79	350,049,844 28

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department	1974-75	6,216		414		6,630
	1973-74	3,643		257		3,900
Correctional Services	1974-75	161,910	1,123	4,715	10,534	176,036
	1973-74	123,876	990	2,926	9,803	135,615
Royal Canadian Mounted Police	1974-75	282,322	900	10,753	25,567	317,742
	1973-74	222,531	887	8,638	16,738	247,020
Total	1974-75	450,448	2,023	15,882	36,101	500,408
	1973-74	350,050	1,877	11,821	26,541	386,535

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration	5,523	5,281	128	207	449	449	6,100	5,937
Contributions to superannuation accounts	279	279					279	279
	5,802	5,560	128	207	449	449	6,379	6,216
Add: services provided by other departments	414	414					414	414
Total cost of program	6,216	5,974	128	207	449	449	6,793	6,630
Correctional Services								
CORRECTIONAL SERVICES PROGRAM								
Care of inmates	72,640	78,597	27,313	15,476			99,953	94,073
Rehabilitation of inmates	33,763	27,904	1,617	1,284	429	429	35,809	29,617
Parole and community services	12,422	12,300	263	268			12,685	12,568
Administration	19,276	14,767	171	352	28	28	19,475	15,147
Contributions to superannuation accounts	10,505	10,505					10,505	10,505
	148,606	144,073	29,364	17,380	457	457	178,427	161,910
Less: receipts credited to revenue	800	1,123					800	1,123
Add: services provided by other departments	4,715	4,715					4,715	4,715
accommodation provided by this department	10,534	10,534					10,534	10,534
Total cost of program	163,055	158,199	29,364	17,380	457	457	192,876	176,036
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	95,067	93,868	4,410	3,550			99,477	97,418
National police services	28,412	22,930	4,766	1,782			33,178	24,712
Police services under contract	137,934	138,371	11,515	12,622			149,449	150,993
Administration	36,999	47,077	5,304	7,214	54	54	42,357	54,345
Pensions and other benefits (statutory)	35,411	35,411			9,208	9,208	44,619	44,619
	333,823	337,657	25,995	25,168	9,262	9,262	369,080	372,087
Less: receipts and revenues credited to the vote	84,402	89,765					84,402	89,765
	249,421	247,892	25,995	25,168	9,262	9,262	284,678	282,322
Less: receipts credited to revenue	592	900					592	900
Add: services provided by other departments	10,368	10,753					10,368	10,753
accommodation provided by this department	18,579	25,567					18,579	25,567
Total cost of program	277,776	283,312	25,995	25,168	9,262	9,262	313,033	317,742

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contributions:			
International Centre of Comparative Criminology, University of Montreal	50	50	25
John Howard Society of Hamilton	18	18	
Montreal West Island YMCA	12	12	
Department of the Solicitor General Alberta	10	10	
Services de Réadaptation Inc. Québec City	10	10	
Sun Youth Organization	27	27	
Penitentiary Legal Services	11	11	
British Columbia Community Residential Centres	3	3	
Town of Glace Bay	14	14	
Boys Farm & Training School	5	5	
Canadian Bar Association	2	2	
Les Ateliers Dominique	19	19	
Astra Society	7	7	
St-Leonard's House of Brant	9	9	
Bethany House	2	2	
Agence Sociale Spécialisée de Hull	27	27	
St-Leonard's House of London	17	17	
St-Leonard's Society of Canada	25	25	
Elizabeth Fry Society, Kingston	3	3	
Labour Industry Newstart Companies	7	7	
University of Regina	10	10	
Department of Attorney General, British Columbia–Diversion	25	25	
University of Western Ontario	70	70	
Centre of Criminology–University of Ottawa	4	4	
Association des Services de Réhabilitation Sociale de Quebec	2	2	
National Association of Friendship Centres	10	10	
University of Toronto	50	50	
Expenditures not required for the current year			5
	449	*449*	*30*
Correctional Services			
CORRECTIONAL SERVICES PROGRAM			
Grants to authorized after-care agencies	429	429	352
Pension and other employee benefits	28	28	23
	457	*457*	*375*
Royal Canadian Mounted Police			
LAW ENFORCEMENT PROGRAM			
Grant to the Canadian Association of Chiefs of Police	50	50	25
Grant to the Royal Canadian Mounted Police Veterans Association	3	3	3
Grant to the International Association of Chiefs of Police	1	1	1
Pensions under the Royal Canadian Mounted Police Pension Continuation Act	8,597	8,597	8,593
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	556	556	446
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	55	55	17
	9,262	*9,262*	*9,085*
Grand total	10,168	10,168	9,490

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages	2,831	101,743	228,403	332,977
	2,773	**96,668**	**225,988**	**325,429**
	1,953	*75,698*	*180,320*	*257,971*
(1) Other personnel costs	279	11,111	38,046	49,436
	281	**12,552**	**38,403**	**51,236**
	121	*7,116*	*29,311*	*36,548*
(2) Transportation and communications	297	3,989	15,404	19,690
	576	**4,207**	**19,251**	**24,034**
	327	*2,813*	*15,569*	*18,709*
(3) Information	140	66	359	565
	126	**44**	**373**	**543**
	75	*39*	*275*	*389*
(4) Professional and special services	2,004	11,601	8,062	21,667
	1,423	**8,363**	**9,170**	**18,956**
	877	*6,779*	*7,918*	*15,574*
(5) Rentals	42	907	12,827	13,776
	89	**795**	**10,002**	**10,886**
	46	*538*	*8,673*	*9,257*
(6) Purchased repair and upkeep	4	1,775	6,699	8,478
	6	**1,731**	**6,984**	**8,721**
	4	*1,503*	*5,647*	*7,154*
(7) Utilities, materials and supplies	103	14,770	15,520	30,393
	181	**17,120**	**17,859**	**35,160**
	62	*13,424*	*12,198*	*25,684*
(8) Construction and acquisition of land, buildings and equipment		25,035	11,139	36,174
		12,777	**11,599**	**24,376**
		9,599	*8,617*	*18,216*
(9) Construction and acquisition of machinery and equipment	128	4,240	14,856	19,224
	207	**4,604**	**13,569**	**18,380**
	105	*3,260*	*12,699*	*16,064*
(10) Grants, contributions and other transfer payments	449	457	9,262	10,168
	449	**457**	**9,262**	**10,168**
	30	*375*	*9,085*	*9,490*
(12) All other expenditures	102	2,733	8,502	11,337
	105	**2,592**	**9,628**	**12,325**
	43	*2,732*	*6,533*	*9,308*
(1-12) Total	6,379	178,427	369,079	553,885
	6,216	**161,910**	**372,088**	**540,214**
	3,643	*123,876*	*296,845*	*424,364*
(13) *Less:* receipts and revenues credited to the vote			84,402	84,402
			89,766	**89,766**
			74,314	*74,314*
Total net expenditures	6,379	178,427	284,677	469,483
	6,216	**161,910**	**282,322**	**450,448**
	3,643	*123,876*	*222,531*	*350,050*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Correctional Services	Canteen Revolving Fund	Industrial and Stores Account	Livestock and Canning Supplies Stores Account	Operational Stores Account	Loans to Parolees	Royal Canadian Mounted Police	Royal Canadian Mounted Police Cloth Account	Royal Canadian Mounted Police Mess Account
OUTLAYS–											
Budgetary and other–											
Operating expenditures	497,992	5,560	144,073	1,314	1,529	360	5,772		337,657	670	1,057
Capital expenditures	42,755	207	17,380						25,168		
Grants, contributions and other transfer payments	10,210	449	457	42					9,262		
Sums credited to revenue	2,023		606		516	1			785	31	84
Sub-total	*552,980*	*6,216*	*162,516*	*1,356*	*2,045*	*361*	*5,772*		*372,872*	*701*	*1,141*
Non-budgetary transactions–											
Increase in accounts receivable	6							4			2
Decrease in accounts payable											
Other loans made to third parties											
Other repayments of loans received from third parties											
Amounts advanced by Canada											
Equity capital invested by Canada											
Acquisition of inventories	2,502				489		1,086			914	13
Other reductions in liabilities and increases in assets	25				11		14				
Total outlays	555,513	6,216	162,516	1,356	2,545	361	6,872	4	372,872	1,615	1,156
RECEIPTS–											
Budgetary allocations utilized–											
Annual appropriations	394,989	5,920	151,366						237,703		
Statutory appropriations	55,459	296	10,544						44,619		
Receipts credited to appropriations	89,765								89,765		
Sums credited to revenue	785								785		
Sales	11,657		293	1,344	2,045	361	5,772			701	1,141
Other	313		313								
Depreciation charged as an expenditure											
Sub-total	*552,968*	*6,216*	*162,516*	*1,344*	*2,045*	*361*	*5,772*		*372,872*	*701*	*1,141*
Non-budgetary transactions–											
Decrease in accounts receivable	10				1			9			
Increase in accounts payable											
Other repayments of loans made to third parties											
Other loans received from third parties											
Repayments of amounts advanced by Canada											
Equity capital realized											
Decrease in inventories	58			10		34	14				
Other increases in liabilities or reduction in assets	45										51
Total receipts	553,081	6,216	162,516	1,354	2,046	395	5,786	9	372,872	701	1,192
Net outlays (+) or net receipts (–)	2,432	nil	nil	2	499	–34	1,086	–5	nil	914	–30

Revenues

Administration

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
Refunds of previous year's expenditure	324 80	165 88
Miscellaneous	1,865 00	
Total	$2,189 80	$165 88

Correctional Services

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Return on investments	$516,770 92	$444,014 22
B Refunds on previous years' expenditure	70,323 28	34,979 84
C Services and service fees	50,179 43	58,716 75
D Proceeds from sales	292,515 63	287,230 17
E Privileges, licences and permits	164,325 19	129,012 48
F Miscellaneous	28,508 99	36,371 31
Total	$1,122,623 44	$990,324 77

Details

	1974-75
Non-Tax Revenue–	
A Return on investments: profits transferred from industrial and stores account (manufactured products) $515,903, livestock and canning supplies stores account $868	516,771
B Refunds of previous years' expenditure	70,323
C Services and service fees: trucking charges to other institutions $1,361, custodial service under contract $48,474, document examination fees $172, sundries $172	50,179
D Proceeds from sales: farm produce $288,541, manufactured products $3,975, sales of farm produce consisted of $288,541 charged to Vote 5 Administration, Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries	292,516
E Privileges, licenses and permits: rentals $67,943, inmate board and lodging $96,382	164,325
F Miscellaneous: fines and forfeitures $7,851, commission on provincial sales tax collections $546, clothing provided to inmates, $7,530, miscellaneous $12,582	28,509
Total	$1,122,623

Royal Canadian Mounted Police

Comparative Summary

	1974-75	1973-74
Non-Tax Revenue–		
A Return on investments	116,643 29	98,017 91
B Privileges, licences and permits	16,140 15	9,190 00
C Refunds of previous years' expenditure	576,989 18	583,751 62
D Miscellaneous	190,197 05	196,064 84
Total	$899,969 67	$887,024 37

Details

		1974-75
Non-Tax Revenue–		
A Return on investments:		
Net profit on the operation of the R C M Police working capital advance cloth account	31,286	
Net profit on R C M Police messes operations account	83,839	
Interest on loans	1,457	
Profit on foreign exchange transactions	62	
		116,644
B Privileges, licences and permits: Rentals		16,140
C Refunds of previous years' expenditures:		
Proceeds received from oil companies on return of empty oil and gas containers	6,684	
Repayment by provinces for various investigations	204,606	
Repayment for services rendered other departments	15,061	
Repayment for repairs to police cars	94,953	
Refund of provincial gasoline tax	1,943	
Sundries	253,742	576,989
D Miscellaneous:		
Officers' pension contributions	152,791	
Purchase of discharge	29,009	
Sundries	8,397	190,197
Total		$899,970

Appendix 1

Canteen Revolving Fund—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventories	153,541	163,266	Profit undistributed	2,375	14,311
			Equity of Canada—Working capital advance not to exceed $255,000	151,166	148,955
	$153,541	$163,266		$153,541	$163,266

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975		1974
Sales		1,343,675		1,412,803
Cost of sales				
Inventory at beginning of year	163,266		117,467	
Purchases	1,303,891		1,421,494	
	1,467,157		1,538,961	
Less: inventory at end of year	153,541		163,266	
		1,313,616		1,375,695
Profit		30,059		37,108
Profit undistributed at beginning of year		14,311		11,164
		44,370		48,272
Profit distributed to Inmates Welfare Fund during year		41,995		33,961
Profit undistributed at end of year		$ 2,375		$ 14,311

Appendix 2

Industrial and Stores Account
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventories	1,197,834	709,174	Equity of Canada—Working capital advances not to exceed $2,000,000	1,413,214	914,171
Accounts receivable	204,107	204,997			
Shortages pending write-off	11,273				
	$1,413,214	$914,171		$1,413,214	$914,171

Appendix 2—*Concluded*

Industrial and Stores Account—*Continued*
Correctional Services—*Continued*

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975	1974
Sales		2,044,947	1,874,634
Cost of sales			
Inventory at beginning of year	914,171		830,948
Purchases	1,813,730		1,327,093
	2,727,901		2,158,041
Less: inventory at end of year	1,197,834		709,174
	1,530,067		1,448,867
Less: material written off	1,023		6,115
		1,529,044	1,442,752
Profit		515,903	431,882
Less: profit transferred to Non-tax Revenue		$ 515,903	$ 431,882
		nil	nil

Appendix 3

Livestock and Canning Supplies Account
Correctional Services

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventories	164,645	198,526	Equity of Canada—Working capital advance not to exceed $315,000	164,889	199,339
Accounts receivable	244	813			
	$164,889	$199,339		$164,889	$199,339

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975	1974
Sales		360,962	344,846
Cost of sales			
Inventory at beginning of year	198,526		151,181
Purchases	326,213		380,059
	524,739		531,240
Less: inventory at end of year	164,645		198,526
		360,094	332,714
Profit		868	12,132
Less: profit transferred to Non-tax Revenue		$ 868	$ 12,132
		nil	nil

Appendix 4

Stores Working Capital Advance—Correctional Services

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventories	$3,582,468	$2,496,713	Equity of Canada—Working capital advance not to exceed $5,000,000	$3,582,468	$2,496,713

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975	1974
Sales		5,772,643	4,323,403
Cost of sales			
Inventory at beginning of year	2,496,713		2,215,349
Purchases	6,872,185		4,605,849
	9,368,898		6,821,198
Less: inventory at end of year	3,582,468		2,496,713
	5,786,430		4,324,485
Less: material written off	13,787	$5,772,643	$ 1,082
		nil	nil

Appendix 5

Royal Canadian Mounted Police
R.C.M. Police Cloth Account

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures for the preceding year)

ASSETS	1975	1974	WORKING CAPITAL ADVANCE	1975	1974
Inventory	1,313,419	398,979	Opening balance	398,979	412,392
			Increase or decrease (–) in inventory	914,440	–13,413
	$1,313,419	$398,979		$1,313,419	$398,979

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975	1974
Sales		701,371	511,053
Cost of sales			
Inventory April 1, 1974	398,979		412,392
Purchases	1,573,326		477,892
	1,972,305		890,284
Less: ending inventory March 31, 1975	1,313,419		398,979
		658,886	491,305
		42,485	19,748
Less: storage costs		11,200	11,200
Net Profit credited to Non-Tax Revenue		$ 31,285	$ 8,548

Appendix 6

Royal Canadian Mounted Police

WORKING CAPITAL ADVANCE
RCM POLICE MESSES OPERATIONS ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures for the preceding year)

ASSETS	1975	1974	LIABILITIES	1975	1974
Cash advances	750	51,523	Accounts payable	333	171
Cash on hand	607	193			
Inventory	33,638	20,679			
Accounts receivable	5,637	3,828			
	$40,632	$76,223		$40,299	$76,052

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
WORKING CAPITAL ADVANCE		
Opening balance	76,052	76,085
Increase or decrease (−) in cash advance	−50,773	−443
Increase or decrease (−) in cash on hand	414	−779
Increase or decrease (−) in inventory	12,959	1,539
Increase or decrease (−) in accounts receivable	1,809	−365
Increase (−) or decrease in accounts payable	−162	15
	$40,299	$76,052

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

		1975		1974
Sales		1,140,547		912,859
Cost of sales				
Inventory April 1, 1974	20,679			19,140
Purchase	1,069,667			827,286
	1,090,346			846,426
Less: ending inventory March 31, 1975	33,638			20,679
		1,056,708		825,747
Net profit credited to "Non-Tax Revenue"		$ 83,839		$ 87,112

Appendix 7

Royal Canadian Mounted Police Superannuation Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

	Debit	Credit
Balance as at March 31, 1974		315,739,762
Receipts		
Contributions from personel (current and arrears)		10,854,268
Contributions by the Province of Newfoundland (provincial force absorbed)		34,342
Contributions by the Government (Statutory)		18,651,889
Actuarial liability adjustment		38,200,000
Interest		14,281,057
		82,021,556
Disbursements		
Annuities and allowances payments	3,023,975	
Cash termination allowances payments and return of contributions	752,408	
Transfer to other pension funds	36,539	
	3,812,922	
Balance as at March 31, 1975	393,948,396	
	$397,761,318	$397,761,318

Annuity, insurance and pension accounts -- Royal Canadian Mounted Police Superannuation Account, Section 25 of the Royal Canadian Mounted Police Superannuation Act, R.S., c. R-11, requires that at least once in every five years an actuarial report on the state of the Royal Canadian Mounted Police Superannuation Account be laid before Parliament.

On May 17, 1972, a report was tabled showing that an actuarial deficit of $81,000 existed in the Account at December 31, 1969, after making allowances for the amended formula for integration of the Royal Canadian Mounted Police Superannuation Plan benefits with benefits under the Canada Pension Plan. However, no amount was credited to the Account in accordance with section 24(4) of the Act as the actuaries were of the opinion that this situation will correct itself prior to the next valuation.

Appendix 8

Royal Canadian Mounted Police (Dependants) Pension Fund

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$8,536,010	$8,603,660
Receipts–		
Contributions by members	88,730	113,880
Interest	335,607	334,373
	424,337	448,253
	8,960,347	9,051,913
Disbursements–		
Withdrawals of contributions	184,879	358,704
Pensions to dependants	158,087	157,199
	342,966	515,903
Balance at end of year	$8,617,381	$8,536,010

Certified correct:

A. GOODMAN
Departmental Services Officer

Approved:

M. J. NADON
Commissioner

I have examined the above statement of transactions and have reported thereon under date of June 30, 1975 to the Solicitor General.

J. J. MACDONELL
Auditor General of Canada.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,

June 30, 1975.

THE HONOURABLE WARREN ALLMAND, P.C., M.P.,
SOLICITOR GENERAL,
OTTAWA, ONTARIO.
K1A 0P8

Dear Mr. Allmand,

In compliance with the requirements of section 55 of the Royal Canadian Mounted Police Pension Continuation Act I have examined the statement of transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the financial statement gives a true and fair summary of the transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1975 and the balance of the Fund as at that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Royal Canadian Mounted Police (Dependants) Pension Fund, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,
J. J. MACDONELL
Auditor General of Canada.

SECTION 25

1974-75
PUBLIC ACCOUNTS

Supply and Services

Department
Canadian Arsenals Limited
Canadian Commercial Corporation

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SUPPLY AND SERVICES

Department

Objectives

—To provide a broad range of services to assist the Department in realizing the objectives of both the Supply and Services programs.

—To acquire and provide in the most economical manner goods and related services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives.

—To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative, management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

—To maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs.

Canadian Commercial Corporation

Objective

—To purchase economically goods and services from Canadian sources for the account of foreign governments.

Appropriations and Expenditures

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SUPPLY AND SERVICES				
	Details of expenditure and revenue are given in volume II				
	Department				
	ADMINISTRATION PROGRAM				
1	Program expenditures including grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors and recoverable expenditures on behalf of the Canadian Commercial Corporation, the supply revolving fund and the printing revolving fund	$ 4,119,000 00			
	1b	75,000 00			
	1d	774,000 00			
	Transfer from Treasury Board Vote 5 contingencies	399,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	2,017,937 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	2,425,100 00			
		9,810,037 00	8,292,872 02	1,517,164 98	5,026,266 09
Stat.	Minister of Supply and Services—Salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts	729,000 00	729,000 00		459,000 00
		10,556,036 92	*9,038,871 94*	*1,517,164 98*	*5,502,266 01*
	SUPPLY PROGRAM				
3b	Expenditures on behalf of government departments and agencies, for unsolicited research and development proposals	3,000,000 00	1,771,294 47	1,228,705 53	
4d	To reimburse the Defence Production Revolving Fund established by Subsection 16(1) of the Defence Production Act in the amount of $872,484 for losses on the disposal of stocked materials and in the amount of $10,002 for losses on trading operations	882,486 00	882,485 08	92	
		3,882,486 00	*2,653,779 55*	*1,228,706 45*	
	SERVICES PROGRAM				
10	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the supply revolving fund and authority to spend revenue received during the year	$ 57,392,000 00			
	10b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $15,293.49 and to provide a further amount of	1,771,294 00			
	Transfer from Treasury Board Vote 5 contingencies	2,572,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	2,475,540 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	619,500 00			
		64,830,334 00	64,647,486 48	182,847 52	56,344,638 30
Stat.	Contributions to superannuation accounts	5,607,000 00	5,607,000 00		3,481,000 00
		70,437,334 00	*70,254,486 48*	*182,847 52*	*59,825,638 30*
		84,875,856 92	81,947,137 97	2,928,718 95	65,327,904 31

Appropriations and Expenditures—*Concluded*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	SUPPLY AND SERVICES—*Concluded*				
	Canadian Arsenals Limited				
15	Program expenditures ..... $ 1,321,000 00				
	15d 259,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 227,000 00				
		1,807,000 00	1,798,695 75	8,304 25	2,098,472 94
	Canadian Commercial Corporation				
20	Program expenditures including recoverable expenditures on behalf of the Canadian International Development Agency ..... $ 6,225,000 00				
	20d 200,000 00				
		6,425,000 00	6,422,589 53	2,410 47	6,003,346 80
	Total	93,107,856 92	90,168,423 25	2,939,433 67	73,429,724 05

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION	1974–75	9,039		895		9,934
	1973–74	5,502		772		6,274
SUPPLY	1974–75	2,654				2,654
	1973–74					
SERVICES	1974–75	70,254		6,922		77,176
	1973–74	59,826		6,067		65,893
Total department	1974–75	81,947		7,817		89,764
	1973–74	65,328		6,839		72,167
Canadian Arsenals Limited	1974–75	1,799				1,799
	1973–74	2,098				2,098
Canadian Commercial Corporation	1974–75	6,423				6,423
	1973–74	6,003				6,003
Grand total	1974–75	90,169		7,817		97,986
	1973–74	73,429		6,839		80,268

NOTE: Does not include receipts credited to revenue of $11,519,229.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expenditures	Appro-priations	Expenditures	Appro-priations	Expenditures	Appro-priations	Expenditures
Department								
ADMINISTRATION PROGRAM								
Management services	1,007	991		2			1,007	993
Personnel	1,690	1,778		22			1,690	1,800
Administrative services	8,310	7,085	51	45			8,361	7,130
Comptroller	2,507	2,619		19			2,507	2,638
Emergency supply planning	928	820					928	820
Grants to municipalities in lieu of taxes					118	94	118	94
Contributions to superannuation accounts	729	729					729	729
	15,171	14,022	51	88	118	94	15,340	14,204
Less: receipts and revenues credited to the vote	4,784	5,165					4,784	5,165
	10,387	8,857	51	88	118	94	10,556	9,039
Add: services provided by other departments	895	895					895	895
Total cost of program	11,282	9,752	51	88	118	94	11,451	9,934
SUPPLY PROGRAM								
Unsolicited research and development proposals	3,000	1,771					3,000	1,771
Defence Production Revolving Fund Losses on the disposal of stocked materials and trading operations	883	883					883	883
Total cost of program	3,883	2,654					3,883	2,654
SERVICES PROGRAM								
Program administration	1,146	1,467	4	3			1,150	1,470
Public service compensation administration	21,149	22,649	105	331			21,254	22,980
Social and economic assistance payment administration	19,765	19,901	118	365			19,883	20,266
Accounts payable and other payments administration	8,890	8,591	22	98			8,912	8,689
Accounts of Canada and reporting services	12,115	12,304	63	116			12,178	12,420
Management, financial and other services	18,411	22,166	395	310			18,806	22,476
Contributions to superannuation accounts	5,607	5,607					5,607	5,607
	87,083	92,685	707	1,223			87,790	93,908
Less: receipts and revenues credited to the vote	17,353	23,654					17,353	23,654
	69,730	69,031	707	1,223			70,437	70,254
Add: services provided by other departments	6,922	6,922					6,922	6,922
Total cost of program	76,652	75,953	707	1,223			77,359	77,176

Programs by Activities—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Canadian Arsenals Limited								
Operation	1,482	1,799					1,482	1,799
Capital			325				325	
Total cost of program	1,482	1,799	325				1,807	1,799
Canadian Commercial Corporation								
Administration and operations—								
Administration program	427	427					427	427
Supply program	8,098	7,453					8,098	7,453
	8,525	7,880					8,525	7,880
Less: receipts and revenues credited to the vote	2,100	1,457					2,100	1,457
Total cost of program	6,425	6,423					6,425	6,423

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974–75 Appropriations	1974–75 Expenditures	1973–74 Expenditures
Department			
ADMINISTRATION PROGRAM			
Grants to municipalities in lieu of taxes—			
Grant to Township of North York, Ontario—De Havilland Aircraft	118	94	91

Departmental Summary

(in thousands of dollars)

	Total	Department	Defence Production Revolving Fund	Supply Revolving Fund	Printing Bureau Revolving Fund	Miscellaneous Departmental Imprest and Standing Advances
OUTLAYS—						
Budgetary and other—						
Operating expenditures	402,854	106,706	17,402	140,696	86,546	
Capital expenditures	14,427	1,312		727	617	
Grants, contributions and other transfer payments	240	94				
Sums credited to revenue	11,800	11,519			281	
Sub-total	*429,321*	*119,631*	*17,402*	*141,423*	*87,444*	
Non-budgetary transactions—						
Increase in accounts receivable	18,289		3,094	3,756		
Decrease in accounts payable						
Other loans made to third parties	7,022		1,762			
Other repayments of loans received from third parties						
Amounts advanced by Canada						
Equity capital invested by Canada						
Acquisition of inventories	23,365		3,337	12,370	803	
Other reductions in liabilities and increases in assets	8,250			67		114
Total outlays	486,247	119,631	25,595	157,616	88,247	114

	Total	Department	Defence Production Revolving Fund	Supply Revolving Fund	Printing Bureau Revolving Fund	Miscellaneous Departmental Imprest and Standing Advances
RECEIPTS—						
Budgetary allocations utilized—						
Annual appropriations	82,024	72,940	862			
Statutory appropriations	6,353	6,353				
Receipts credited to appropriations	28,819	28,819				
Sums credited to revenue	12,976	11,519				
Sales	273,767		5,302	138,679	87,728	
Other	2,557			1,205	83	
Depreciation charged as an expenditure	1,356			308	706	
Sub-total	*407,852*	*119,631*	*6,164*	*140,192*	*88,517*	
Non-budgetary transactions—						
Decrease in accounts receivable	1,146				1,146	
Increase in accounts payable	20,806		2,535	1,490	1,590	
Other repayments of loans made to third parties						
Other loans received from third parties	1,685					
Repayments of amounts advanced by Canada	598					
Equity capital realized						
Decrease in inventories						
Other increases in liabilities or reduction in assets	9,147					
Total receipts	441,234	119,631	8,699	141,682	91,253	
Net outlays (+) or net receipts (−)	45,013	nil	16,896	15,954	−3,006	114

Departmental Summary—*Concluded*

(in thousands of dollars)

Algoma Steel Corporation Limited	Canadian Arsenals	Canadian Commercial Corporation	Royal Canadian Mint	Miscellaneous Departmental Accountabe Advances
	7,045	8,251	36,208	
	318		11,453	
		146		
	7,363	*8,397*	*47,661*	
	562	9,905	972	
		5,260		
	289		6,566	
		170	7,899	
	8,214	23,732	63,098	

Algoma Steel Corporation Limited	Canadian Arsenals	Canadian Commercial Corporation	Royal Canadian Mint	Miscellaneous Departmental Accountable Advances
	1,799	6,423		
		1,457		
	4,843		37,215	
	721	548		
			342	
	7,363	*8,428*	*37,557*	
	96	7,810	7,285	
	85	1,600		
	598			
92	72	3,394	4,256	1,333
92	8,214	21,232	49,098	1,333
−92	nil	2,500	14,000	−1,333

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Supply Program	Services Program	Total Department	Canadian Arsenals Limited	Canadian Commercial Corporation	Total
(1) Salaries and wages	10,585		58,044	68,629			68,629
	8,927		**57,849**	**66,776**			**66,776**
	6,870		*46,033*	*52,903*			*52,903*
(1) Other personnel costs	729		5,833	6,562			6,562
	732		**5,764**	**6,496**			**6,496**
	463		*3,573*	*4,036*			*4,036*
(2) Transportation and communications	680		9,889	10,569			10,569
	853		**10,821**	**11,674**			**11,674**
	710		*9,796*	*10,506*			*10,506*
(3) Information	105		245	350			350
	295		**373**	**668**			**668**
	165		*325*	*490*			*490*
(4) Professional and special services	1,011	3,000	2,949	6,960			6,960
	2,009	**1,771**	**4,919**	**8,699**			**8,699**
	418		*3,952*	*4,370*			*4,370*
(5) Rentals	54		6,988	7,042			7,042
	74		**7,549**	**7,623**			**7,623**
	31		*6,991*	*7,022*			*7,022*
(6) Purchased repair and upkeep	24		399	423			423
	14		**456**	**470**			**470**
	12		*394*	*406*			*406*
(7) Utilities, materials and supplies	234		2,456	2,690			2,690
	289		**4,707**	**4,996**		**57**	**5,053**
	284		*2,599*	*2,883*			*2,883*
(9) Construction and acquisition of machinery and equipment	51		707	758			758
	88		**1,223**	**1,311**			**1,311**
	98		*1,145*	*1,243*			*1,243*
(10) Grants, contributions and other transfer payments	118			118			118
	94			**94**			**94**
	91			*91*			*91*
(12) All other expenditures	1,749	883	280	2,912	1,807	8,525	13,244
	829	**883**	**247**	**1,959**	**1,799**	**7,823**	**11,581**
	714		*1,844*	*2,558*	*2,099*	*7,803*	*12,460*
(1–12) Total	15,340	3,883	87,790	107,013	1,807	8,525	117,345
	14,204	**2,654**	**93,908**	**110,766**	**1,799**	**7,880**	**120,445**
	9,856		*76,652*	*86,508*	*2,099*	*7,803*	*96,410*
(13) *Less:* receipts and revenues credited to the vote	4,784		17,353	22,137		2,100	24,237
	5,165		**23,654**	**28,819**		**1,457**	**30,276**
	4,354		*16,826*	*21,180*		*1,800*	*22,980*
Total net expenditures	10,556	3,883	70,437	84,876	1,807	6,425	93,108
	9,039	**2,654**	**70,254**	**81,947**	**1,799**	**6,423**	**90,169**
	5,502		*59,826*	*65,328*	*2,099*	*6,003*	*73,430*

Amounts in roman type are 1974–75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973–74 expenditures.

Revenues

		1974–75	1973–74
Department			
Comparative Summary			
NON-TAX REVENUE—			
A	Return on investments	4,921,092 07	508,669 75
B	Refunds of previous years' expenditure	358,643 38	208,723 84
C	Service and service fees	10,620 28	26,667 97
D	Proceeds from sales	5,758,217 24	5,925,757 08
	Privileges, licences and permits		6,347 36
E	Miscellaneous	470,655 94	1,111,212 17
	Total	$ 11,519,228 91	$ 7,787,378 17

		1974–75	
Details			
NON-TAX REVENUE—			
A	Return on investments:		
	Interest on balance receivable under departmental agreements sale of Crown Assets—		
	Algoma Steel Corporation	9,243	
	Interest on loans from consolidated revenue fund—		
	Canadian Commercial Corporation	208,313	
	Royal Canadian Mint	247,023	
	Canadian Government Supply Service Revolving Fund	280,937	
	Special remittance out of accumulative Surplus—		
	Royal Canadian Mint	4,013,746	
	Crown Assets Disposal Corporation	37,830	
	Sundries (Canadian Government Printing Bureau for services received)	124,000	
			4,921,092
B	Refunds of previous years' expenditure		358,644
C	Service and service fees		10,620
D	Proceeds from sales:		
	Sale of surplus crown assets:		
	Crown Assets Disposal Corporation	5,522,405	
	St. Lawrence Seaway Authority	231,458	
	Recoveries re environmental test equipment—		
	Croven Limited Whitby Ontario $602, Philips Electronics Industries Limited $3,752	4,354	
			5,758,217
E	Miscellaneous:		
	Supply revolving fund overhead	408,000	
	Donations to Crown	29,454	
	Conscience money	6,569	
	Sundry	26,633	
			470,656
	Total		$ 11,519,229

Appendix 1

Defence Production Revolving Fund

(Established under section 15 of the Defence Production Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Accounts receivable (Note 2)	$ 8,610,050	$ 5,515,774
Progress payments to suppliers	8,929,883	7,132,927
Less: Amounts received from customers	7,167,687	7,132,795
	1,762,196	132
Working capital loans (Note 3)	9,900,000	9,900,000
Inventories of strategic materials and defence supplies (Note 4)	24,816,590	21,479,278
	$45,088,836	$36,895,184

LIABILITIES	1975	1974
Accounts payable	$ 4,849,508	$ 2,314,302
Advance payments from customers	61,324	60,952
Advances from Canada as working capital (authorized $100,000,000)	51,425,654	34,529,932
	56,336,486	36,905,186
Deficit—		
Balance at beginning of year	10,002	3,721
Net loss (profit) for the year	12,094,123	(29,781)
Interest income to be transferred from the Fund as revenue	5,532	36,062
	12,109,657	10,002
Less: Amount recovered from Supply and Services Vote 4d	862,007	
	11,247,650	10,002
	$45,088,836	$36,895,184

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department:

G. A. BERGER
for Deputy Minister of Supply

J. H. FOX
Acting-Comptroller

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 27, 1975 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Trading operations—		
Sales—		
Strategic materials		
Oil	$ 4,965,586	$
Other	2,536	25,680
	4,968,122	25,680
Defence supplies	334,029	
	5,302,151	25,680
Cost of sales—		
Strategic materials		
Oil	16,214,594	
Other (Note 5)	853,283	31,961
	17,067,777	31,961
Defence supplies	334,029	
	17,401,806	31,961
Loss on trading operations	12,099,655	6,281
Interest earned	5,532	36,062
Net loss (profit) for year	$12,094,123	$ (29,781)

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1975

1. Accounting policies

Progress payments to suppliers

Payments to suppliers for defence supplies requisitioned by Government departments or agencies or by associated governments are charged to the progress payments to suppliers account. The corresponding amounts received from the department, agency or associated government are reflected in an account for progress payments from customers and shown in the balance sheet as amounts received from customers. The net balance comprises amounts paid for defence supplies not yet recovered from customers. Upon delivery of finished items to the customer department, agency or government, the accounts are relieved of the cost of the goods delivered.

Inventory valuation

Inventories of strategic materials and defence supplies are generally carried in the accounts at cost. Except where Parliament has approved a write-down in value, recognition of losses incurred as a result of declining inventory values is not given until disposition of the inventories. Reimbursement for losses sustained by the Fund is contingent upon parliamentary appropriation.

Sales

Included in the sales of the Fund are only sales of strategic materials and those defence supplies purchased for stockpiling. Transactions in defence supplies acquired pursuant to requisitions of Government departments or agencies or of associated governments are not reflected in the statement of operations.

2. Accounts receivable

Included in accounts receivable is a long-term receivable of $2,638,734 collection of which from an aircraft manufacturer is dependent on the sale of aircraft. Should sufficient sales to retire the debt not materialize, the balance then owing will be recovered from the Department of National Defence.

3. Working capital loans

Working capital loans comprise $3,900,000 loaned to a repair and overhaul contractor in 1973 which is repayable without interest upon settlement of a claim by the contractor against the Canadian Commerical Corporation and $6,000,000 loaned in 1973 to an aircraft manufacturer which is to bear interest at the current prime bank lending rate in effect from time to time and is repayable June 8, 1976. As a claim by the Crown against an aircraft designer may result in retroactive offsets against the principal amount of the latter loan, it has not been possible to determine the amount of interest earned to March 31, 1975.

4. Inventories

The inventories as at March 31, 1975 consist principally of 120 million pounds of steel pipe acquired at a cost of $19,353,000 in anticipation of the construction of an oil pipeline from Sarnia to Montreal and 6.6 million gallons of fuel oil purchased during the world oil crisis in 1973 at a cost of $5,025,000. Subsequent to March 31, 1975 the Fund was reimbursed in full for the cost of the steel pipe by the pipeline company. The fuel oil which at March 31, 1975 had an estimated replacement value of $1,886,000, $3,139,000 below cost, is being delivered to government establishments with the Fund being reimbursed at prices prevailing at time of delivery. Reimbursement for losses sustained by the Fund on the disposal of the oil is contingent upon future parliamentary appropriations.

5. Cost of sales—strategic materials

Included in cost of sales—strategic materials is $851,673 being the written-down value of the inventory of raw quartz disposed of during the year through Crown Assets Disposal Corporation. Proceeds of disposition amounting to $509,000 are not reflected in the financial statements of the Fund as such proceeds are credited to the Consolidated Revenue Fund through the accounts of the Crown Assets Disposal Corporation.

6. Comparative figures

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

7. Supplemental information

Administrative expenses of the Fund are borne by the Department of Supply and Services.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario, June 27, 1975

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.
MINISTER OF SUPPLY AND SERVICES
OTTAWA, ONTARIO

Dear Mr. Goyer,

I have examined the balance sheet of the Defence Production Revolving Fund as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations for the year then ended. Except that no provision has been made in the accounts for a decline of an estimated $3,139,000 in the value of inventory of oil as explained in notes 1 and 4 to the financial statements, the statements have been prepared in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Appendix 2

The Custodian

(*Appointed by the Revised Regulations Respecting Trading with the Enemy (1943)*)

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1974
(with comparative figures as at December 31, 1973)

ASSETS	1974	1973	LIABILITIES	1974	1973
			VESTED ASSETS ACCOUNT		
Cash	$ 17,377	$ 50,885	Vested Assets		
Canada bonds, at par (market value, 1974, $528,152; 1973, $1,074,180)	530,000	1,090,000	Balance as at January 1	$2,822,202	$2,943,609
Securities (market value, 1974, $41,850; 1973, $339,417)	26,758	76,252	Decrease per statement of change in vested assets account	582,045	121,407
Equity in companies controlled by the Custodian	1,669,252	1,610,457	Balance as at December 31	2,240,157	2,822,202
Other assets	1,499	3,027	Divested assets held in suspense	4,729	8,419
	$2,244,886	$2,830,621		$2,244,886	$2,830,621
			OFFICE ADMINISTRATION ACCOUNT		
Cash	$ 30,301	$ 39,017	Accounts payable and accrued charges	$ 360	$ 603
Canada bonds, at par (market value, 1974, $995,325; 1973, $979,685)	1,000,000	985,000	Awards payable to evacuated persons of Japanese race	241	241
Accrued interest	48,501	44,817	Surplus:		
			Balance as at January 1	1,067,990	1,047,864
			Excess of income over expense for the year, per statement of income and expense	10,211	20,126
			Balance as at December 31	1,078,201	1,067,990
	$1,078,802	$1,068,834		$1,078,802	$1,068,834

The accompanying notes are an integral part of the financial statements.

Certified correct:

E. R. CARR
Comptroller

Approved:

D. R. YEOMANS
Assistant Deputy Custodian

I have examined the above statement of assets and liabilities and the related statements of change in vested assets account and of income and expense and have reported thereon under date of February 10, 1975 to the Minister of Supply and Services, as the Custodian.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—*Concluded*

The Custodian—*Concluded*

STATEMENT OF CHANGE IN VESTED ASSETS ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 1974

(with comparative figures for the year ended December 31, 1973)

	1974	1973
DECREASES		
Assets transferred to the war claims funds in the Consolidated Revenue Fund	$611,223	$102,000
Administration fee on assets transferred to the war claims funds	12,474	2,041
Assets released	35,887	101,130
	659,584	205,171
INCREASES		
Equity in companies controlled by the Custodian	58,795	68,469
Income from securities held for vested asset accounts	14,935	14,020
Other	3,809	1,275
	77,539	83,764
Net decrease	$582,045	$121,407

The accompanying notes are an integral part of the financial statements.

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

(with comparative figures for the year ended December 31, 1973)

	1974	1973
INCOME		
Income from investments	$139,850	$113,382
Custodian's fees on assets released from administration	13,212	4,743
Interest on bank deposits	1,218	1,798
Sundry		4
	154,280	119,927
EXPENSE		
Salaries	116,686	82,396
Employees' welfare benefits	7,731	6,048
Office rent	11,070	4,205
Consultants' fees		3,888
Furniture and equipment	792	1,828
Travel, legal and other expenses relating to pending claims	6,766	596
Other	1,024	840
	144,069	99,801
Excess of income over expense	$ 10,211	$ 20,126

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974

1. ACCOUNTING POLICY
   a. Canada bonds, maturing within two years, held in the vested assets account and the office administration account are valued at par. Any premium or discount on these bonds is recorded in income from investments in the office administration account in the year of purchase.
   b. Securities are valued at par, except for no par value shares which are recorded at $1 each. Foreign securities (other than U.S. which are recorded at par of exchange) were converted to Canadian funds at the exchange rates prevailing at the outbreak of World War II.
   c. The companies controlled by the Custodian are holding companies and equity is shown at the net book value of the assets controlled by him according to the most recent financial statements or at a nominal value of $1 for each equity where no such statements are available. The auditor's report to the shareholders of one company for which financial statements are available discloses that three of the partners in the firm responsible for the audit are also directors of the company.
   d. Other assets included $1,390 for real estate valued at amounts assessed for municipal tax purposes and personal effects nominally valued at $109.

2. CONTINGENT LIABILITY

   As at December 31, 1974, the Custodian was contingently liable for approximately $100,000 in respect of an outstanding claim.

AUDITOR GENERAL OF CANADA

Ottawa, February 10, 1975

THE HONOURABLE JEAN-PIERRE GOYER,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the statement of assets and liabilities of the Custodian as at December 31, 1974 and the statements of change in vested assets account and of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. I have, however, relied on the audited financial statements of a company referred to in Note 1 to the financial statements for the valuation of the Custodian's equity in this company.

As in previous years, income earned from cash funds and from investments acquired from such funds, held in the vested assets account, was recorded as income of the Custodian. This amounted to $67,849 in 1974 compared with $70,636 in 1973.

Subject to the foregoing, in my opinion, these financial statements give a true and fair view of the financial position of the Custodian as at December 31, 1974 and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
J. J. MACDONELL
Auditor General of Canada

Appendix 3
Printing Revolving Fund
See–Miscellaneous Statements by Department (Section 36)

Appendix 4
Supply Revolving Fund
See–Miscellaneous Statements by Department (Section 36)

SECTION 26

1974-75
PUBLIC ACCOUNTS

Transport

Department
Atlantic Pilotage Authority
Canadian National Railways
Canadian Transport Commission
Great Lakes Pilotage Authority Ltd.
Laurentian Pilotage Authority
National Harbours Board
Northern Transportation Company Limited
Pacific Pilotage Authority
St. Lawrence Seaway Authority

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TRANSPORT

Department

Objectives

—To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors.

—To provide facilities and to foster the optimum development of the Marine, Air and Surface Transport, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.

—To identify, interpret, design, support, guide and develop technological and operational changes in transportation systems and their components that will make significant contributions to the effective utilization of the national transportation resource to meet the requirements of national economic and social needs.

Atlantic Pilotage Authority
Great Lakes Pilotage Authority Ltd.
Laurentian Pilotage Authority
Pacific Pilotage Authority

Objective

—To ensure the safe and orderly passage of Canadian and foreign vessels through the Canadian territorial waters assigned to the Authorities on a cost-recoverable basis to the maximum practicable extent.

Canadian Transport Commission

Objective

—To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipelines through effective economic regulation, research and policy development.

National Harbours Board

Objective

—This program contributes to the objectives of the Marine Transportation Program.

Northern Transportation Company Limited

Objective

—To provide a general transportation system for the movement of goods, in the Mackenzie Basin and the Canadian North.

St. Lawrence Seaway Authority

Objective

—This program contributes to the objectives of the Marine Transportation Program.

Appropriations and Expenditures

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Department				
	HEADQUARTERS PROGRAM				
1	Program expenditures including reimbursement of the Ministry of Transport Revolving Fund in the amount of $200,000 for the value of stores which have become obsolete, unserviceable, lost or destroyed and authority to spend revenue received during the year ... $16,861,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 324,895 00				
	Transfer from Treasury Board Vote 15 public service bilingualism ... 454,000 00				
	17,639,895 00				
	Less: transfer to Vote 55 ... 2,481,999 00	15,157,896 00	14,082,288 54	1,075,607 46	10,974,120 03
Stat.	Minister of Transport—Salary and motor car allowance ...	16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts ...	1,086,000 00	1,086,000 00		657,000 00
Stat.	Refunds of amounts credited to revenue in previous years.	12,909 19	12,909 19		8,303 12
		16,273,805 11	*15,198,197 65*	*1,075,607 46*	*11,656,423 07*
	MARINE TRANSPORTATION PROGRAM				
5	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year ... $100,630,000 00				
	5b ... 2,100,000 00				
	5d ... 5,504,400 00				
	Transfer from Treasury Board Vote 5 contingencies ... 1,240,740 00				
	Transfer from Treasury Board Vote 7b cost of living allowance ... 2,584,060 00				
	Transfer from Treasury Board Vote 15 public service bilingualism ... 409,000 00				
		112,468,200 00	112,316,793 48	151,406 52	95,439,347 42
10	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies ...	45,427,000 00	43,684,703 48	1,742,296 52	45,134,072 66
Stat.	Contributions to superannuation accounts ...	6,912,000 00	6,912,000 00		4,999,000 00
Stat.	Federal Court awards ...	1,486,175 59	1,486,175 59		926,018 18
Stat.	Refunds of amounts credited to revenue in previous years..	1,924 06	1,924 06		667 81
		166,295,299 65	*164,401,596 61*	*1,893,703 04*	*146,499,106 07*
	AIR TRANSPORTATION PROGRAM				
15	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year ... $156,031,000 00				
	15b To extend the purposes of Transport Vote 15, Appropriation Act No. 3, 1974, to authorize the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the Air Transportation Tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund and to provide a further amount of ... 379,700 00				

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Department—*Continued*				
	HEADQUARTERS PROGRAM—*Continued*				
	AIR TRANSPORTATION PROGRAM—*Concluded*				
	15d To extend the purposes of Transport Vote 15, Appropriation Act No. 3, 1974, to authorize the crediting to the Airports Revolving Fund established by Loans, Investments and Advances Vote L160, Appropriation Act No. 3, 1969, in the amount of $7,295,469, being the estimated accumulated operating loss associated with certain lands at Mirabel Airport transferred to the Minister of Public Works, and to provide a further amount of	15,192,500 00			
	Transfer from Treasury Board Vote 5 contingencies	9,376,964 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	4,944,135 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	327,000 00			
		186,251,299 00	185,916,896 84	334,402 16	144,442,988 60
20	Capital expenditures including contributions towards construction done by local or private authorities	$ 75,479,000 00			
	20b	333,000 00			
	20d To extend the purposes of Transport Vote 20, Appropriation Act No. 3, 1974, (a) to authorize the transfer of $5,000,000 from Transport Vote 25, Appropriation Act No. 3, 1974, for the purposes of this Vote, (b) to authorize the crediting to the Airports Revolving Fund established by Loans, Investments and Advances Vote L160, Appropriation Act No. 3, 1969, in the amount of $136,279,600 being the capital costs associated with certain lands at Mirabel Airport transferred to the Minister of Public Works, and to provide a further amount of	139,512,600 00			
	Transfer from Vote 25	5,000,000 00			
		220,324,600 00	218,838,239 06	1,486,360 94	59,332,403 25
25	The grants listed in the Estimates and contributions	$ 5,223,000 00			
	25b	11,000,000 00			
		16,223,000 00			
	Less: transfer to Vote 20	5,000,000 00			
		11,223,000 00	11,162,033 23	60,966 77	8,586,487 24
Stat.	Contributions to superannuation accounts	13,296,000 00	13,296,000 00		10,670,000 00
	Expenditures from appropriations not required for 1974-75				2,859 25
		431,094,899 00	*429,213,169 13*	*1,881,729 87*	*223,034,738 34*
	SURFACE TRANSPORTATION PROGRAM				
35	Operating expenditures and payments to the Canadian National Railway Company to be applied by the Company in payment of the deficits arising in the operations in the calendar year 1974 of the following ferry services: Newfoundland Ferry and Terminals; Newfoundland Coastal Service, Prince Edward Island Ferry and Terminals and Yarmouth, N.S.—Bar Harbour, Maine, U.S.A.	$ 64,474,000 00			

Appropriations and Expenditures—*Continued*

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	Department—*Continued*					
	HEADQUARTERS PROGRAM—*Concluded*					
	SURFACE TRANSPORTATION PROGRAM—*Concluded*					
	35d To authorize the transfer of $2,000,000 from Transport Vote 40, Appropriation Act No. 3, 1974 for the purposes of this Vote and to provide a further amount of	33,047,000 00				
	Transfer from Vote 40	2,000,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	72,770 00				
			99,593,770 00	98,686,218 52	907,551,48	66,005,877 42
40	Capital expenditures, including expenditures on works on other than federal property	$ 16,574,000 00				
	40b	10,000,000 00				
		26,574,000 00				
	Less: transfer to					
	Vote 35 $2,000,000 00					
	Vote 45 310,748 00					
		2,310,748 00				
			24,263,252 00	24,172,553 20	90,698 80	6,445,550 64
45	Contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1974 $50 per month instead of $20 per month as fixed by the said Act	$ 42,116,000 00				
	45b	118,000,000 00				
	45d To authorize the transfer of $310,748 from Transport Vote 40, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 40	310,748 00				
			160,426,749 00	148,279,659 63	12,147,089 37	48,061,019 38
Stat.	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal		1,137,200 22	1,137,200 22		950,288 46
Stat.	Contributions to superannuation accounts		265,000 00	265,000 00		142,000 00
			285,685,971 22	*272,540,631 57*	*13,145,339 65*	*121,604,735 90*
	TRANSPORTATION DEVELOPMENT AGENCY PROGRAM					
55	Program expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	$ 7,094,000 00				
	55b To authorize the transfer of $950,000 from Transport Vote 1, Appropriation Act No. 3, 1974, for the purposes fo this Vote and to provide a further amount of	1,750,000 00				
	55d To authorize the transfer of $1,531,999 from Transport Vote 1, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 1	950,000 00				
	Transfer from Vote 1	1,531,999 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	33,325 00				
			11,359,325 00	10,395,915 16	963,409 84	6,905,583 59
Stat.	Contributions to superannuation accounts		125,000 00	125,000 00		81,000 00
	Expenditures from appropriations not required for 1974–75					6,180,229 88
			11,484,325 00	*10,520,915 16*	*963,409 84*	*13,166,813 47*
			910,834,299 98	891,874,510 12	18,959,789 86	515,961,816 85

Appropriations and Expenditures—*Continued*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Atlantic Pilotage Authority				
60	Payment to the Atlantic Pilotage Authority upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the authority during the period April 1, 1974 to March 31, 1975 ..... $ 781,000 00 60d 273,000 00	1,054,000 00	1,054,000 00		1,370,522 00
	Canadian National Railways				
68d	Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the operations in the calendar year 1974 in respect of the Canadian National Railways System	45,000,000 00	37,732,650 00	7,267,350 00	21,324,055 00
	Canadian Transport Commission				
70	Operating expenditures ..... $ 15,294,000 00 *Less:* transfer to Vote 75 ..... 914,999 00	14,379,001 00	14,198,840 95	180,160 05	11,153,753 10
75	The grants listed in the Estimates and contributions including an amount of $25,000,000 to be credited to the Railway Grade Crossing Fund in the current fiscal year for the purposes of the Fund; and to provide that Subsection (2) of Section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to Subsection (1) of Section (6) of that Act ..... $ 49,314,000 00 75b To authorize the transfer of $914,999 from Transport Vote 70, Appropriation Act No. 3, 1974, for the purposes of this Vote ..... 1 00 75d To extend the purposes of Transport Vote 75, Appropriation Act No. 3, 1974, to increase from $65,000,000 to $100,000,000 the commitments that may be made under the Railway Relocation and Crossing Act for the purposes of the Railway Grade Crossing Fund in the current and subsequent fiscal years... 3,529,000 00 Transfer from Vote 70 ..... 914,999 00	53,758,000 00	53,111,417 49	646,582 51	58,965,521 82
Stat.	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act	242,755,058 48	242,755,058 48		172,137,997 67
Stat.	Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	21,747,895 17	21,747,895 17		15,972,031 14
Stat.	Contributions to superannuation accounts	1,232,000 00	1,232,000 00		766,000 00
Stat.	Refunds of amounts credited to revenue in previous years	91 99	91 99		
		333,872,046 64	333,045,304 08	826,742 56	258,995,303 73

Appropriations and Expenditures—*Concluded*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Great Lakes Pilotage Authority, Ltd.				
80	Payment to the Great Lakes Pilotage Authority, Ltd., upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1974 to March 31, 1975 $ 1,084,000 00 80d 1,135,000 00	2,219,000 00	2,135,050 64	83,949 36	901,983 74
	Laurentian Pilotage Authority				
85	Payment to the Laurentian Pilotage Authority, upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1974 to March 31, 1975 $ 1,000,000 00 85d 1,174,000 00	2,174,000 00	2,174,000 00		833,000 00
	National Harbours Board				
90	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1974 in the operation of the Jacques Cartier Bridge, Montreal Harbour	800,000 00	722,170 00	77,830 00	564,525 00
95	Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1974 in the operation of Halifax Harbour	450,000 00	374,861 00	75,139 00	984,274 00
	Expenditures from appropriations not required for 1974–75				20,000 00
		1,250,000 00	1,097,031 00	152,969 00	1,568,799 00
	Pacific Pilotage Authority				
110	Payment to the Pacific Pilotage Authority upon application by the Minister, to be applied in payment of the excess of the expenditures over the revenues of the Authority during the period April 1, 1974 to March 31, 1975	391,000 00	284,512,86	106,487 14	475,688 46
	The St. Lawrence Seaway Authority				
	DEEP WATERWAY PROGRAM				
115	Payments to The St. Lawrence Seaway Authority upon application approved by the Minister of Transport, made by the Authority to the Minister of Finance, to be applied by the Authority in payment of the deficit arising in the calendar year 1974 in respect of the operation of the Welland Canal Section of the deep waterway between the Port of Montreal and Lake Erie	33,016,000 00	31,715,837 89	1,300,162 11	24,431,883 12
	ENTRUSTED (NON-TOLL) CANALS PROGRAM				
120	Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1974–75 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the Authority of revenues derived from the operating and management of such canals and works	1,550,000 00	1,474,237 00	75,763 00	1,424,028 00
Stat.	Payments to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the Authority and paid into the consolidated revenue fund	250,711 25	250,711 25		205,212 82
		34,816,711 25	33,440,786 14	1,375,925 11	26,061,123 94
	Total	1,331,611,057 87	1,302,837,844 84	28,773,213 03	827,492,292 72

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Less:* Services provided to other departments	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Department							
HEADQUARTERS	1974–75	15,198	24		1,343		16,517
	1973–74	11,656	21		1,058		12,693
MARINE TRANSPORTATION	1974–75	164,402	174		4,085	2,967	171,280
	1973–74	146,499	790		3,192	2,972	151,873
AIR TRANSPORTATION	1974–75	429,213	374	5,201	9,811	9,115	442,564
	1973–74	223,035	417	4,429	7,143	9,055	234,387
SURFACE TRANSPORTATION	1974–75	272,541	3,002		313		269,852
	1973–74	121,605	3,286		258		118,577
TRANSPORTATION DEVELOPMENT AGENCY	1974–75	10,521	6		264		10,779
	1973–74	13,167			95		13,262
Total department	1974–75	891,875	[1]3,580	5,201	15,816	12,082	910,992
	1973–74	515,962	4,514	4,429	11,746	12,027	530,792
Canadian National Railways	1974–75	37,733					37,733
	1973–74	21,324					21,324
Canadian Transport Commission	1974–75	333,045	211		1,522		334,356
	1973–74	258,995	132		1,166		260,029
National Harbours Board	1974–75	1,097					1,097
	1973–74	1,569					1,569
St. Lawrence Seaway Authority							
DEEP WATERWAY	1974–75	31,716					31,716
	1973–74	24,432					24,432
ENTRUSTED (NON-TOLL) CANALS	1974–75	1,725	6				1,719
	1973–74	1,629	23				1,606
Total St. Lawrence Seaway Authority	1974–75	33,441	6				33,435
	1973–74	26,061	23				26,038
Pilotage Authorities	1974–75	5,647					5,647
	1973–74	3,581					3,581
Grand total	1974–75	1,302,838	3,797	5,201	17,338	12,082	1,323,260
	1973–74	827,492	4,669	4,429	12,912	12,027	843,333

[1]Does not include the following "Return on Investment" credited to revenue (in thousands of dollars) Canadian National Railways $94,867, Air Canada $15,535, National Harbours Board $4,451, Northern Transportation Company Limited $1,791, St. Lawrence Seaway Authority $26,652, Other $1,041.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department								
HEADQUARTERS PROGRAM								
Executive	1,520	1,430		30			1,520	1,460
Administrative support and common services	13,958	15,147	1,730	579			15,688	15,726
Arctic transportation agency	366	385		2			366	387
	15,844	16,962	1,730	611			17,574	17,573
Less: receipts and revenues credited to the vote	1,300	2,375					1,300	2,375
	14,544	14,587	1,730	611			16,274	15,198
Less: receipts credited to revenue		24						24
Add: services provided by other departments	1,343	1,343					1,343	1,343
Total cost of program	15,887	15,906	1,730	611			17,617	16,517
MARINE TRANSPORTATION PROGRAM								
Administration	8,582	9,362					8,582	9,362
Terminal facilities	1,045	892	5,600	11,289			6,645	12,181
Way facilities	111,708	113,142	39,482	32,246	2	2	151,192	145,390
Marine safety	7,465	6,514	345	150	29	25	7,839	6,689
Contributions to superannuation accounts	6,912	6,912					6,912	6,912
	135,712	136,822	45,427	43,685	31	27	181,170	180,534
Less: receipts and revenues credited to the vote	14,875	16,132					14,875	16,132
	120,837	120,690	45,427	43,685	31	27	166,295	164,402
Less: receipts credited to revenue		174						174
Add: services provided by other departments	4,085	4,085					4,085	4,085
accommodation provided by this department	2,967	2,967					2,967	2,967
Total cost of program	127,889	127,568	45,427	43,685	31	27	173,347	171,280
SURFACE TRANSPORTATION PROGRAM								
Administration	2,778	3,014	17	73	153,211	141,111	156,006	144,198
Ferry services	93,000	92,225	21,489	23,140			114,489	115,365
Road and motor vehicle safety	3,816	3,447	2,757	960	105	83	6,678	4,490
Supplementary pensions					7,111	7,086	7,111	7,086
Statutory payments					1,137	1,137	1,137	1,137
Contributions to superannuation accounts	265	265					265	265
	99,859	98,951	24,263	24,173	161,564	149,417	285,686	272,541
Less: Receipts credited to revenue		3,002						3,002
Add: services provided by other departments	313	313					313	313
Total cost of program	100,172	96,262	24,263	24,173	161,564	149,417	285,999	269,852
AIR TRANSPORTATION PROGRAM								
Airports and associated ground services	86,995	86,378	200,177	191,310	10,583	10,662	297,755	288,350
Air navigational services	134,419	134,217	32,672	24,234	580	447	167,671	158,898
Regulatory services	18,581	22,604	916	1,185	60	53	19,557	23,842
Construction services	14,925	12,072	1,023	1,312			15,948	13,384
Administration	12,594	17,075	316	797			12,910	17,872
Contributions to superannuation accounts	13,296	13,296					13,296	13,296
	280,810	285,642	235,104	218,838	11,223	11,162	527,137	515,642

Programs by Activities—*Continued*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—*Continued*								
AIR TRANSPORTATION PROGRAM —*Concluded*								
Less: anticipated capital lapse			14,779				14,779	
receipts and revenues credited to the vote	52,687	56,423					52,687	56,423
amounts recoverable from atmospheric environment service	6,576	6,423					6,576	6,423
amounts recoverable from marine program	15,278	14,391					15,278	14,391
amounts recoverable from self-supporting airports and associated ground services (revolving fund)	5,615	7,798					5,615	7,798
amounts recoverable from transportation development agency	1,107	1,394					1,107	1,394
	199,547	199,213	220,325	218,838	11,223	11,162	431,095	429,213
Less: receipts credited to revenue		374						374
services provided by other departments	5,201	5,201					5,201	5,201
Add: services provided by other departments	9,811	9,811					9,811	9,811
accommodation provided by this department	9,115	9,115					9,115	9,115
Total cost of program	213,272	212,564	220,325	218,838	11,223	11,162	444,820	442,564
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM								
Research and development	8,891	8,147	1,750	1,468	725	715	11,366	10,330
Administration	473	468	5	9			478	477
	9,364	8,615	1,755	1,477	725	715	11,844	10,807
Less: receipts and revenues credited to the vote	360	286					360	286
	9,004	8,329	1,755	1,477	725	715	11,484	10,521
Less: receipts credited to revenue		6						6
Add: services provided by other departments	264	264					264	264
Total cost of program	9,268	8,587	1,755	1,477	725	715	11,748	10,779
Canadian Transport Commission								
Administrative and supporting services	3,420	3,654	31	143			3,451	3,797
Regulatory and control	4,880	4,491	32	29	293,251	292,605	298,163	297,125
Safety	2,941	2,639	21	19	25,000	25,000	27,962	27,658
Research	2,798	2,763	20	14	10	10	2,828	2,787
International relations	234	441	2	5			236	446
Contributions to superannuation accounts	1,232	1,232					1,232	1,232
	15,505	15,220	106	210	318,261	317,615	333,872	333,045
Less: receipts credited to revenue		211						211
Add: services provided by other departments	1,767	1,522					1,767	1,522
Total cost of program	17,272	16,531	106	210	318,261	317,615	335,639	334,356

Programs by Activities—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
National Harbours Board								
Harbours	450	375					450	375
Bridges and autoroutes	800	722					800	722
Total cost of program	1,250	1,097					1,250	1,097
St. Lawrence Seaway Authority								
DEEP WATERWAY PROGRAM								
Montreal—Lake Ontario section								
Welland canal section	33,016	31,716					33,016	31,716
ENTRUSTED (NON-TOLL) CANALS PROGRAM								
Administration, operation and maintenance	2,330	2,288	45	4			2,375	2,292
Less: revenues of the corporation	574	567					574	567
	1,756	1,721	45	4			1,801	1,725
Less: receipts credited to revenue		6						6
Total cost of program	1,756	1,715	45	4			1,801	1,719
PILOTAGE AUTHORITIES PROGRAM								
Atlantic Pilotage Authority	1,054	1,054					1,054	1,054
Great Lakes Pilotage Authority Ltd.	2,219	2,135					2,219	2,135
Laurentian Pilotage Authority	2,174	2,174					2,174	2,174
Pacific Pilotage Authority	391	284					391	284
Total cost of program	5,838	5,647					5,838	5,647

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974–75 Appropriations	1974–75 Expenditures	1973–74 Expenditures
Department			
MARINE TRANSPORTATION PROGRAM			
Grants to institutions assisting sailors	12	12	11
Grant to the Canada Safety Council	2	2	2
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	2	2	2
Canada's share of the cost of the North Atlantic Ice Patrol	15	11	21
	31	*27*	*36*
AIR TRANSPORTATION PROGRAM			
Grant to Royal Canadian Flying Clubs Association	10	10	10
Grants to flying clubs, schools and instructors	50	43	40

Grants, Contributions and Other Transfer Payments–*Continued*

(in thousands of dollars)

	1974–75 Appropriations	1974–75 Expenditures	1973–74 Expenditures
Department—*Concluded*			
AIR TRANSPORTATION PROGRAM—*Concluded*			
Contributions towards the operation of municipal or other airports	1,805	1,937	1,183
Contributions to assist in the establishment or improvement of local airports and related facilities	1,291	1,275	2,039
Contributions to assist in the construction of/or improvements to facilities at feeder airports	173	142	290
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	450	447	506
Payments, in accordance with terms and conditions approved by the Governor in Council, to former owners of property expropriated in connection with the new Montreal International Airport at Mirabel, Quebec	7,444	7,308	4,518
	11,223	*11,162*	*8,586*
SURFACE TRANSPORTATION PROGRAM			
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Government of British Columbia to assist the British Columbia Railway Company in the construction and operation of certain rail lines in accordance with the terms and conditions contained in an agreement with the Government of British Columbia	9,200		
Contributions, in accordance with terms and conditions prescribed by the Governor in Council, to the Provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province	10,000	7,100	
Contributions, in accordance with the terms and conditions prescribed by the Governor in Council, to the Provinces of Alberta. Saskatchewan and Manitoba to assist in upgrading the primary highway network	15,700	15,700	
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measures development program	50	28	49
Contribution to Roads and Transportation Association of Canada	55	55	
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	825	825	745
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1974 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1974, $50 per month instead of $20 per month as fixed by the said Act	6,286	6,261	6,487
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,137	1,137	951
Payments, in accordance with terms and conditions approved by the Governor in Council, to federally regulated railway companies in compensation for revenues foregone during 1974 as a result of the rate freeze	118,000	118,000	
Payments in accordance with terms and conditions approved by the Governor in Council, to the following federally regulated railway Companies in compensation for revenues foregone during 1973 as a result of the raté freeze:			
Algoma Central Railway 172,594			
Toronto, Hamilton and Buffalo Railway Company 138,155			
310,749	311	311	40,690
Expenditures not required for the current year			90
	161,564	*149,417*	*49,012*
TRANSPORTATION DEVELOPMENT AGENCY PROGRAM			
Grants in aid of transportation research to universities, other organizations, university students and other individuals	725	715	563
	725	*715*	*563*
Total department	173,543	161,321	58,197

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1974–75 Appropriations	1974–75 Expenditures	1973–74 Expenditures
Canadian Transport Commission			
Grants in aid of transportation research to universities, other organizations and individuals	10	10	10
Maritime Freight Rates Act—			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1974:			
Canadian National Railway Company	12,530	12,526	11,593
Canada and Gulf Terminal Railway	105	103	85
Canadian Pacific Express Company Limited	150	126	204
Canadian Pacific Railway Company	1,215	1,212	1,138
Dominion Atlantic Railway	430	301	320
Devco Railway (Cumberland Railway Company)	590	556	520
Grand Falls Central Railway Company	300	236	228
	15,320	*15,060*	*14,088*
Payment of operating subsidies to regional air carriers	2,000	1,891	1,802
Steamship subventions for coastal services	11,428	11,151	8,066
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261, 272 and 413 of the Railway Act	242,755	*242,755	172,138
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act	21,748	21,748	15,972
Amounts to be credited to the Railway Grade Crossing Fund	25,000	25,000	35,000
	302,931	*302,545*	*232,978*
	318,261	317,615	247,076
Grand total	491,804	478,936	305,273

*Payments consisted of: Canadian National Railway Montreal Que $182,979,358, Canadian Pacific Limited Montreal Que $59,585,280 Ontario Northland Railway Company Hamilton Ont $190,420. Total $242,755,058.

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Head-quarters Program	Marine Trans-portation Program	Air Trans-portation Program	Surface Trans-portation Program	Trans-portation Develop-ment Agency Program	Total Depart-ment	Canadian National Railways	Canadian Transport Com-mission	National Harbours Board	St. Lawrence Seaway Authority	Pilotage Authori-ties	Total
(1) Salaries and wages	10,581	68,077	170,395	2,335	1,166	252,554		11,330				263,884
	10,395	**65,133**	**168,822**	**2,538**	**1,122**	**248,010**		**10,454**				**258,464**
	8,424	*55,873*	*135,090*	*1,670*	*1,001*	*202,058*		*8,257*				*210,315*
(1) Other personnel costs	1,144	6,369	17,012	453	135	25,113		1,232				26,345
	1,110	**7,685**	**17,522**	**453**	**130**	**26,900**		**1,232**				**28,132**
	679	*5,704*	*13,903*	*290*	*89*	*20,665*		*766*				*21,431*
(2) Transportation and communications	901	7,143	18,350	417	176	26,987		1,042				28,029
	927	**8,112**	**21,072**	**396**	**164**	**30,671**		**1,132**				**31,803**
	776	*7,495*	*17,635*	*368*	*156*	*26,430*		*865*				*27,295*
(3) Information	300	361	296	100		1,057		119				1,176
	177	**562**	**223**	**73**		**1,035**		**53**				**1,088**
	48	*377*	*312*	*96*	*1*	*834*		*39*				*873*
(4) Professional and special services	1,267	25,989	41,989	3,226	3,167	75,638		1,528				77,166
	1,921	**27,135**	**41,930**	**2,976**	**4,659**	**78,621**		**1,887**				**80,508**
	814	*22,568*	*33,880*	*2,653*	*4,435*	*64,350*		*1,599*				*65,949*
(5) Rentals	688	1,516	1,564		98	3,866		17				3,883
	992	**1,688**	**1,937**	**17**	**74**	**4,708**		**30**				**4,738**
	822	*2,444*	*1,385*	*12*	*49*	*4,712*		*28*				*4,740*
(6) Purchased repair and upkeep	80	9,016	3,543	60	2	12,701		14				12,715
	107	**8,053**	**3,604**	**56**	**2**	**11,822**		**17**				**11,839**
	90	*6,544*	*3,595*	*66*	*2*	*10,297*		*14*				*10,311*
(7) Utilities, materials and supplies	653	16,656	25,913	258	105	43,585		212				43,797
	1,151	**20,821**	**28,884**	**210**	**86**	**51,152**		**387**				**51,539**
	624	*16,014*	*22,437*	*124*	*86*	*39,285*		*257*				*39,542*
(8) Construction and acquisition of land, buildings and equipment	1,654	18,319	222,062	12,887	1,075	255,997						255,997
	470	**20,751**	**203,892**	**3,954**	**681**	**229,748**			**197**			**229,945**
	642	*25,941*	*44,322*	*2,185*	*4,202*	*77,292*			*20*			*77,312*
(9) Construction and acquisition of machinery and equipment	79	26,167	6,898	11,376	680	45,200		106		45		45,351
	140	**18,912**	**9,066**	**20,218**	**740**	**49,076**		**209**		**4**		**49,289**
	188	*17,178*	*10,226*	*4,260*	*1,764*	*33,616*		*79*		*11*		*33,706*
(10) Grants, contributions and other transfer payments		31	11,223	161,564	725	173,543		318,261				491,804
		27	**11,162**	**149,417**	**715**	**161,321**		**317,615**				**478,936**
		36	*8,586*	*49,012*	*563*	*58,197*		*247,076*				*305,273*
(12) All other expenditures	227	1,526	7,892	93,010	4,515	107,170	45,000	11	1,250	35,346	25,681	214,458
	183	**1,656**	**7,528**	**92,233**	**2,434**	**104,034**	**37,733**	**29**	**900**	**34,004**	**5,647**	**182,347**
	123	*967*	*501*	*60,869*	*819*	*63,279*	*21,324*	*15*	*1,549*	*26,652*	*3,581*	*116,400*
(1-12) Total	17,574	181,170	527,137	285,686	11,844	1,023,411	45,000	333,872	1,250	35,391	25,681	1,464,605
	17,573	**180,535**	**515,642**	**272,541**	**10,807**	**997,098**	**37,733**	**333,045**	**1,097**	**34,008**	**5,647**	**1,408,628**
	13,230	*161,141*	*291,872*	*121,605*	*13,167*	*601,015*	*21,324*	*258,995*	*1,569*	*26,663*	*3,581*	*913,147*
(13) *Less:* receipts and revenues credited to the vote	1,300	14,875	96,042		360	112,577				574	19,843	132,994
	2,375	**16,133**	**86,429**		**286**	**105,223**				**567**		**105,790**
	1,574	*14,642*	*68,837*			*85,053*				*602*		*85,655*
Total net expenditures	16,274	166,295	431,095	285,686	11,484	910,834	45,000	333,872	1,250	34,817	5,838	1,331,611
	15,198	**164,402**	**429,213**	**272,541**	**10,521**	**891,875**	**37,733**	**333,045**	**1,097**	**33,441**	**5,647**	**1,302,838**
	11,656	*146,499*	*223,035*	*121,605*	*13,167*	*515,962*	*21,324*	*258,995*	*1,569*	*26,061*	*3,581*	*827,492*

(a) Amounts in roman type are 1974-75 appropriations.
(b) Amounts in **bold face** type are 1974-75 expenditures.
(c) Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Airports Revolving Fund	Airports Revolving Fund Contractor's Holdback	Stores Working Capital Advances	St. Lawrence Seaway Authority	Northern Transportation Company Limited
OUTLAYS—							
Budgetary and other—							
Operating expenditures	690,738	546,992	43,496		6,550	34,004	
Capital expenditures	347,104	288,784	58,106			4	
Grants, contributions and other transfer payments	478,936	161,321					
Sums credited to revenue	148,134	147,917				6	
Sub-total	*1,664,912*	*1,145,014*	*101,602*		*6,550*	*34,014*	
Non-budgetary transactions—							
Increase in accounts receivable	596		596				
Decrease in accounts payable							
Other loans made to third parties							
Other repayments of loans received from third parties							
Amounts advanced by Canada	231,641			3,132			13,500
Equity capital invested by Canada	139,010						
Acquisition of inventories	4,274		133		4,141		
Other increases in assets	16,273		1,837		145	14,291	
Total outlays	2,056,706	1,145,014	104,168	3,132	10,836	48,305	13,500
RECEIPTS—							
Budgetary allocations utilized—							
Annual appropriations	1,012,656	867,535			145	33,190	
Statutory appropriations	290,325	24,339				251	
Receipts credited to appropriations	105,790	105,223				567	
Sums credited to revenue	59,723	3,580	55,926			6	
Sales	6,550				6,550		
Other—return on investments	144,337	144,337					
Depreciation charged as an expenditure	8,230		8,230				
Sub-total	*1,627,611*	*1,145,014*	*64,156*		*6,695*	*34,014*	
Non-budgetary transactions—							
Decrease in accounts receivable							
Increase in accounts payable	1,560		1,560				
Other repayments of loans made to third parties							
Other loans received from third parties							
Repayments of amounts advanced by Canada	24,167					1,250	4,000
Equity capital realized							
Decrease in inventories							
Other increases in liabilities	22,559	1,521	6,747			14,291	
Total receipts	1,675,897	1,146,535	72,463		6,695	49,555	4,000
Net outlays (+) or net receipts (−)	380,809	−1,521	31,705	3,132	4,141	−1,250	9,500

Canadian National Railways	Canadian Transport Commission	National Harbours Board	St John Harbour Board	Pilotage Authorities	Vancouver International Airport construction of bridges	Corporation City of Montreal	Harbour Commissions	Maritime Employers Association	Air Canada	Provinces
37,731	15,220 210	1,097		5,648						
	317,615 211									
37,731	*333,256*	*1,097*		*5,648*						
4,162 139,010		27,512			2,687		87	5,561	145,000	30,000
180,903	333,256	28,609		5,648	2,687		87	5,561	145,000	30,000
37,731	67,310 265,735	1,097		5,648						
	211									
37,731	*333,256*	*1,097*		*5,648*						
221		254	48		17,125	113	556	571		29
37,952	333,256	1,351	48	5,648	17,125	113	556	571		29
142,951	nil	27,258	−48	nil	−14,438	−113	−469	4,990	145,000	29,971

Revenues

	1974–75	1973–74
Department		
Comparative Summary		
NON-TAX REVENUE		
A Return on investments	144,337,389 78	95,010,888 59
B Refund of previous years' expenditure	516,894 19	662,916 27
C Proceeds from sales	13,267 66	544,693 19
D Privileges, licences and permits	965,179 35	1,051,789 52
E Miscellaneous	2,090,093 21	2,277,630 10
Total	$147,922,824 19	$99,547,917 67

	1974–75	1973–74
Summary of Revenues by Services		
Service—		
Administration	30,029	21,274
Marine Services	1,185,083	1,301,957
Surface Transportation	113,433,589	73,515,319
Air Transportation	373,847	416,973
	115,022,548	75,255,523
National Harbours Board	4,451,400	8,356,220
Northern Transportation Co.	1,791,206	2,225,176
St. Lawrence Seaway Authority	26,657,670	13,710,999
Total	$147,922,824	$ 99,547,918

	1974–75	
Details		
NON-TAX REVENUE		
A Return on investments:		
Recoveries under certain Railway Subsidy Acts agreements	3,522	
This amount, which was received from the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.		
Interest on debentures—City of Montreal with respect to Atwater Avenue Tunnel, $44,091 and St. Remi Tunnel, $19,210; National Harbours Board—Saint John Harbour Bridge Authority $1,030,739	1,094,040	
Interest on loans—Canadian National Railways with respect to Yarmouth N.S. and Bar Harbour Maine ferry services, $7,000, Financing and Guarantee Act 1941-42, $3,068,909, Financing and Guarantee Act 1960, $1,089,700, Financing and Guarantee Act 1961, $2,047,011, Financing and Guarantee Act 1965-66, $2,906,250, Financing and Guarantee Act 1967, $5,095,275, Financing and Guarantee Act 1968, $1,259,850, Financing and Guarantee Act 1969, $8,886,693, Refunding Act 1955, $70,506,198; Loan to the Province of Nova Scotia re: end-loading ramp at Yarmouth, $26,374 and loans to Air Canada, Financing and Guarantee Act 1968, $3,506,167, Financing and Guarantee Act 1970, $6,428,739, Financing and Guarantee Act 1973, $5,600,000: The St. Lawrence Seaway Authority deferred interest, $8,630,459, interest bearing loans, $18,021,089: Fraser River Harbour Commission, $92,144; Hamilton Harbour Commission, $144,814; Lakehead Harbour Commission, $118,790; Nanaimo Harbour Commission, $12,029; Port Alberni Harbour Commission, $138,097; Toronto Harbour Commission, $26,732; Maritime Employers Association, $415,641; Northern Transportation Co. Ltd., $1,791,206; National Harbours Board—Belledune Harbour, $150,810; Halifax Harbour, $261,110; Montreal Harbour, $2,400,000; Trois Rivières Harbour, $109,652; Vancouver Harbour, $499,089	143,239,828	
		144,337,390
B Refunds of previous years—		
Payment received from Air Canada to cover the cost of renovations	26,344	
Payment received from Carriere Technical Industries due to a reduction in the audited costs of an overhaul contract	26,475	
Payment received from Department of Supply and Services due to a price adjustment	24,000	
Payment received from Department of National Revenue for a Customs refund	16,664	
Stores inventory adjustment	111,282	
Sundries	312,129	
		516,894
C Proceeds from sales: land and buildings, $13,061; salvage material, $207		13,268
D Privileges, licences and permits: Charter hire—John Guy, $84,491; John Peyton, $561; Lord Selkirk, $629,799; Motor Vessel Manic, $212,760; Pelee Islander, $37,568		965,179

Revenues—*Concluded*

	1974–75	
Department—*Concluded*		
E Miscellaneous—		
Recovery from Agence Maritime Incorporated of the insured value of L C M 10 sunk off Cape Dorset on September 5, 1973	21,000	
Settlement of claim received from Shell Canada Limited for loss and damage from a fire which destroyed the wharf at Pinkney's Point, Nova Scotia on or about December 8, 1967	25,000	
Special freight charges received from Cominco for shipment of ore over Great Slave Lake Railway	2,000,000	
Sundries	44,093	
		2,090,093
Total		$147,922,824

Canadian Transport Commission

Comparative Summary

	1974–75	1973–74
NON-TAX REVENUE—		
A Refunds of previous years' expenditures	208,137 60	127,093 43
B Proceeds from sales	663 23	1,675 37
C Privileges, licences and permits	1,631 65	1,889 79
D Miscellaneous	336 55	1,049 00
Total	$ 210,769 03	$ 131,707 59

Details

	1974–75	
NON-TAX REVENUE—		
A Refunds of previous years' expenditures:		
Recapture on subsidized services and refunds of salary overpayments	$ 208,138	
B Proceeds from sales:		
Publications	663	
C Privileges, licences and permits:		
Licences to ships	1,632	
D Miscellaneous	336	
Total	$ 210,769	

Appendix 1

Stores Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

	1975	1974		1975	1974
ASSETS			LIABILITIES		
Inventory at cost	$11,405,907	$7,264,912	Working capital advance	$11,405,907	$7,264,912

OPERATING STATEMENT

STORES WORKING CAPITAL ADVANCE
FOR THE YEAR ENDING MARCH 31, 1975

(with comparative figures for the preceding year)

		1975			1974
Inventory at beginning of year		7,264,912			9,110,891
Costs incurred during the year		10,835,701			8,638,952
		$18,100,613			$17,749,843
Sales	$6,549,995			$7,599,254	
Value of obsolete, unserviceable, lost or destroyed stores charged to Vote 1	144,711			82,492	
Value of inventories transferred to:					
Department of Indian and Northern Affairs			$ 184,524		
Department of Environment			2,618,661	2,803,185	
		6,694,706			10,484,931
Inventory at end of year		$11,405,907			$ 7,264,912

Appendix 2

Airports Revolving Fund

(authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS

	1975	1974
Current assets:		
Accounts receivable	$ 3,659,242	$ 3,063,258
Accrued revenue	4,955,305	3,150,104
Inventory of material and supplies, at cost	488,992	355,713
	9,103,539	6,569,075
Fixed assets, at cost and appraised value (Note 2):		
Land	131,841,139	210,889,507
Buildings and facilities	166,813,217	162,653,628
Construction in progress	306,135,552	173,140,328
	604,789,908	546,683,463
Less: Accumulated depreciation	37,588,429	29,358,135
	567,201,479	517,325,328
	$576,305,018	$523,894,403

LIABILITIES

	1975	1974
Current liabilities:		
Accounts payable	$ 15,504,884	$ 13,945,265
Contractors' holdbacks	5,717,440	2,678,372
Loan repayments due	8,298,841	8,234,535
	29,521,165	24,858,172
Interest in arrears (Note 6)	3,458,552	
Loans from Canada (Note 3)	364,349,378	332,708,091
EQUITY OF CANADA		
Assets financed from parliamentary appropriations prior to April 1, 1969:		
Fixed assets	113,586,888	113,618,394
Working capital	2,527,676	2,527,676
	116,114,564	116,146,070
Retained earnings, per Statement of Retained Earnings	62,861,359	50,182,070
	178,975,923	166,328,140
	$576,305,018	$523,894,403

The accompanying notes are an integral part of the financial statements.

Certified correct:
G. R. MACGOUGAN
Director, Finance, Air

Approved:
SYLVAIN CLOUTIER
Deputy Minister
Ministry of Transport

I have examined the above balance sheet and the related statements of operations, retained earnings and changes in financial position and have reported thereon under date of July 18, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

Appendix 2—*Continued*

Airports Revolving Fund—*Continued*

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$50,182,070	$44,025,055
Prior years' adjustments	249,168	(230,006)
As restated	50,431,238	43,795,049
Net income for year	12,430,121	6,387,021
Balance at end of year	$62,861,359	$50,182,070

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income—		
Landing fees	$17,765,239	$16,545,488
Concessions	13,586,680	11,571,773
Rental	11,562,768	10,228,705
Aviation fuel charges	5,948,790	5,089,968
Air transportation tax	5,735,426	
Service fees and miscellaneous	819,108	803,956
Utility recoveries	508,066	462,116
	55,926,077	44,702,006
Operating expense—		
Salaries and wages	8,070,421	6,978,501
Employee benefits	1,214,406	978,042
Operation and maintenance	14,223,765	11,840,549
Depreciation	8,298,841	8,234,535
Grants in lieu of taxes (Note 5)	3,864,669	3,800,876
Headquarters and regional overhead	5,533,747	4,143,000
	41,205,849	35,975,503
	14,720,228	8,726,503
Other expense—		
Loan interest (Note 3)	2,290,107	2,339,482
Net income	$12,430,121	$ 6,387,021

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL
POSITION FOR THE YEAR ENDED
MARCH 31, 1975

	1975	1974
SOURCE OF FUNDS:		
Income from operations—		
Net income from operations	$ 12,430,121	$ 6,387,021
Item charged to income not requiring funds depreciation	8,298,841	8,234,535
	20,728,962	14,621,556
Loans from Canada	182,076,265	166,051,519
Disposal of assets	102,061,710	
Interest in arrears (Note 6)	3,458,552	
Miscellaneous	259,528	(2,050)
	308,585,017	180,671,025
APPLICATION OF FUNDS:		
Reduction of loans from Canada arising from—		
Transfer of land (Note 2)	142,136,137	
Reclassification of loans	8,298,841	8,234,535
Repayments		16,175,323
	150,434,978	24,409,858
Acquisition of land	22,107,956	75,096,169
Addition to buildings and facilities	5,175,388	61,980,093
Increase in construction in progress	132,995,224	37,648,153
	310,713,546	199,134,273
Decrease in working capital	2,128,529	18,463,248
Working capital (deficiency) beginning of year	(18,289,097)	174,151
Working capital (deficiency) end of year	$(20,417,626)	$(18,289,097)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1975

1. Accounting policies

The financial statements of the Airports Revolving Fund include the accounts of the Toronto and Montreal International Airports as well as those of the Mirabel and Pickering Airports presently under construction. The construction cost of the Vancouver bridges and access roads to the Vancouver International Airport has been included in the Fund during the year.

Fixed assets acquired prior to April 1, 1969 from parliamentary appropriations are recorded in accordance with Treasury Board Circular 1970–7 of January 8, 1970 in the Fund at a value determined as at that date by officers of the Department of Transport. Acquisitions subsequent to April 1, 1969 are recorded at cost.

Depreciation is charged on a straight-line method based on the estimated useful life of the assets at the time of purchase or construction. Such charges for depreciation start in the period following the year of acquisition or the year in which the asset became operative.

Appendix 2—*Concluded*

Airports Revolving Fund—*Concluded*

2. Fixed assets

Not included in the land cost is additional compensation totalling $11,825,631 paid on an ex gratia basis to former owners of expropriated properties at Mirabel Airport under the authority of Transport Votes 25b in 1973-74 and 1974-75.

During the year land and related costs totalling $142,136,137 were transferred to the Department of Public Works under the authority of Transport Vote 15d—Vote 20d of Appropriation Act No. 1, 1975.

	Cost	Appraised value	Total
Land	$100,567,837	$31,273,302	$131,841,139
Buildings and facilities	84,499,631	82,313,586	166,813,217
Construction in progress	306,135,552		306,135,552
	491,203,020	113,586,888	604,789,908
Less: Accumulated depreciation	8,636,569	28,951,860	37,588,429
	$482,566,451	$84,635,028	$567,201,479

3. Loans from Canada

Loans at March 31, 1975 are as follows:

Advanced	$539,194,214
Repayments	166,545,995
Loans outstanding	$372,648,219
Repayment due	8,298,841
Long-term loans from Canada	364,349,378
	$372,648,219

These amounts are for operating and capital purposes in the current and subsequent fiscal years at Montreal and Toronto International Airports and the new airports planned for those areas. These loans are to be repaid within twenty years with interest varying from 7 1/2% to 7 11/16% per annum. During the year interest amounted to $31,015,876 of which $28,725,769 was capitalized as assets under construction at new airports.

4. Unrecorded liabilities

In addition to the recorded liabilities, the Fund was obligated as at March 31, 1975 for compensation for properties expropriated estimated at $7,000,000.

5. Grants in lieu of taxes

No provision has been made for taxes exigible in 1974.

6. Interest in arrears

The amount of $3,458,552 represents interest that has been accumulated on advances totalling $17,125,000 for the construction of bridges and access roads at Vancouver International Airport. This interest accrued from the date the advances were made to December 20, 1974 at which time the bridges and access roads became part of the Airports Revolving Fund and the accrued interest became payable.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario, July 18, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT
OTTAWA, ONTARIO

Dear Mr. Marchand,

I have examined the balance sheet of Airports Revolving Fund as at March 31, 1975 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The equity of $2,527,676 in working capital, financed by parliamentary appropriations prior to April 1, 1969, represents the net amount owing to the Department of Transport on March 31, 1969 prior to the establishment of the Fund. For several years my predecessor and myself have noted that, as this amount was not due to the Fund, it should have been credited to departmental revenue as received and suggested that the amount be transferred from the Revolving Fund as revenue of the Department. The retention of this amount in the Fund has the effect of providing funds additional to the amount which Parliament has authorized to be advanced to the Fund for working capital, which at any time may not exceed $3,000,000.

In my opinion, subject to the foregoing, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,
J. J. MACDONELL
Auditor General of Canada.

Appendix 3

DEPARTMENT OF TRANSPORT

CONSOLIDATED STATEMENTS OF OPERATING RESULTS AND INVESTMENT POSITION FOR 213 AIRPORTS COVERING THE FISCAL YEARS ENDED MARCH 31, 1975 AND MARCH 31, 1974 (Note 1).

Consolidated Statements of Operating Results (Note 2)

	($000's)	
	1975	1974
	$	$
Revenues		
Landing fees	33,166	28,023
Rental and concession fees	57,916	50,739
Air Transportation Tax	12,154	
Other	2,971	2,136
	106,207	80,898
Expenditures		
Salaries and wages	41,472	31,355
Materials, supplies and services	58,763	39,019
Grants paid in lieu of property taxes	7,177	5,924
Depreciation (Note 3)	29,126	28,133
Other overheads (Note 4)	86,326	81,819
	222,864	186,250
Loss of Operations	116,657	105,352
Deduct items not requiring an outlay of cash from the airports sub-vote	119,442	106,907
Excess of Revenue over Cash Expenditures	2,785	1,555
Consolidated Statements of Investment Position as at March 31		
Assets		
Net current assets	7,217	7,053
Airport facilities:		
Land	235,996	317,235
Facilities at cost less accumulated depreciation	603,151	472,508
Construction in progress	48,708	138,030
	895,072	934,826
Accumulated Excess of Expenditures over Revenues		
Balance at beginning of year	393,126	366,548
1974/75 depreciation expense 29,126		
Less: Revenue over Cash Expenditures 2,785		
	26,341	26,578
Balance at end of year	419,467	393,126
Total Investment Position	1,314,539	1,327,952

NOTES:

(1) The above financial statements include the Department's investment in airports which it does not operate, so as to reflect its total investment.

(2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 15 and Vote L30 follows:

	($000's)	
	Revenues	Expenditures
	$	$
Accrued totals	106,207	222,864
Adjustments:		
Non-cash items	4,287	(123,729)
Revolving Fund Overhead, Grants in lieu of taxes and employee fringe benefits		42,409
Cash Totals	101,920	141,544

(3) Depreciation is charged at 3⅓% on hard-surfaced runways, 4% on terminal buildings, and on other assets ranges from 5% to 20%.

(4) The other overheads included provision for interest on investment, administrative overhead, and employee fringe benefits.

(5) Revenues and expenditures, which are applicable to the Airports Revolving Fund for Montreal and Toronto International Airports, have been included in this statement in order to show operating results on a basis comparable with the previous year.

Appendix 4

Advances to National Harbour Board

See—**Miscellaneous Statements by Departments** (Section 36)

SECTION 27

1974-75
PUBLIC ACCOUNTS

Treasury Board

Department
National Research Council of Canada

CONTENTS

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TREASURY BOARD

Department

Objectives

In accordance with the responsibility delegated by the Privy Council as set out in the Financial Administration Act:

—The selection of programs and projects that will achieve the objectives of the Government in the most effective manner and in accordance with its priorities.

—The efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.

—To provide for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled; to provide funds for centrally managed programs.

—Provision of the Government's contribution, as the employer, to employee benefit plans.

National Research Council of Canada

Objective

—To promote, assist and perform research for the creation of new scientific knowledge, and for the application of science; and to promote effective use of national scientific and technological resources for the social and economic advancement of Canada.

Appropriations and Expenditures

Vote			1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
			$	$	$	$
	Department					
	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM					
1	Program expenditures and the grants listed in the Estimates	$ 16,346,000 00				
	Transfer from Treasury Board Vote 5 contingencies	468,204 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	294,315 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	3,191,500 00				
			20,300,019 00	20,298,957 01	1,061 99	15,126,512 62
Stat.	President of the Treasury Board—Salary and motor car allowance		16,954 21	16,954 21		16,999 92
Stat.	Contributions to superannuation accounts		1,310,000 00	1,310,000 00		860,000 00
			21,626,973 21	*21,625,911 22*	*1,061 99*	*16,003,512 54*
	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS					
5	Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums allotted for non-pay-list requirements and repaid to this appropriation from other appropriations	$ 90,000,000 00				
	5d	10,000,000 00				
		100,000,000 00				
	Less: transfers	99,949,800 00				
			50,200 00		50,200 00	
7b	Cost of Living Salary Increase—Subject to the approval of Treasury Board, to supplement other votes for cost of living salary increases	$171,811,663 00				
	Less: transfers	171,811,663 00				
10	Student Summer Employment—Subject to the approval of the Treasury Board to supplement other votes to cover costs in connection with the employment of and activities for students in the summer of 1974, including an Opportunities for Youth Program	$ 42,000,000 00				
	Less: transfers	42,000,000 00				
15	Public Service Bilingualism—Subject to the approval of the Treasury Board to supplement other votes and to provide for expenses for the purpose of developing bilingualism in the public service	$ 50,000,000 00				
	Less: transfers	44,539,339 00				
			5,460,661 00		5,460,661 00	125,808 00
			5,510,861 00		*5,510,861 00*	*125,808 00*
	EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM					
20	Government's share of surgical-medical and other insurance premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans and health plans for employees engaged locally outside Canada, to the Unemployment Insurance Account in respect of Government employees and to the Hospital Insurance (outside Canada) Plan and to permit the payment to employees of their share of the						

Appropriations and Expenditures—*Concluded*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Department—*Concluded*				
	EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM—*Concluded*				
	premium reduction under subsection 64(4) of the Unemployment Insurance Act, 1971	$ 86,737,000 00			
20b	To extend the purposes of Treasury Board Vote 20, Appropriation Act No. 3, 1974, to authorize Treasury Board to designate those boards, commissions and corporations, whose employees receive a contribution from or on whose behalf a contribution is made by the Government in respect of surgical-medical and other insurance premiums and taxes, that shall from time to time, as required by the President of the Treasury Board pay into the Consolidated Revenue Fund an amount equal to such Government contribution and to repeal Vote 520, Appropriation Act No. 6, 1960	1 00			
	Transfer from Treasury Board Vote 5 contingencies	5,207,000 00			
			91,944,001 00	91,943,382 16	618 84	64,073,261 73
Stat.	Government's contributions as an employer under the Canada Pension Plan and the Quebec Pension Plan and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act		36,311,337 64	36,311,337 64		30,407,051 65
Stat.	Write-off of assets		252 73	252 73		
			128,255,591 37	*128,254,972 53*	*618 84*	*94,480,313 38*
			155,393,425 58	149,880,883 75	5,512,541 83	110,609,633 92
	National Research Council of Canada					
25	Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations	$ 63,323,000 00				
	Transfer from Treasury Board Vote 5 contingencies	2,150,000 00				
	Transfer from Tresury Board Vote 7b cost of living allowances	1,098,445 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	133,000 00				
			66,704,445 00	65,661,430 81	1,043,014 19	58,747,290 31
30	Capital expenditures	$ 3,768,000 00				
30b	To authorize the transfer of $499,999 from Treasury Board Vote 35, Appropriation Act No. 3, 1974, for the purposes of this Vote	1 00				
	Transfer from Vote 35	499,999 00				
			4,268,000 00	3,789,503 77	478,496 23	8,783,756 22
35	The grants listed in the Estimates, contributions and authority to make commitments in the current fiscal year for assistance towards research in industry of $17,900,000	$ 87,298,000 00				
	Less: transfer to Vote 30	499,999 00				
			86,798,001 00	85,902,717 68	895,283 32	80,529,123 58
Stat.	Contributions to superannuation accounts		5,519,000 00	5,519,000 00		3,914,000 00
			163,289,446 00	160,872,652 26	2,416,793 74	151,974,170 11
	Total		318,682,871 58	310,753,536 01	7,929,335 57	262,583,804 03

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this departments	Total cost of programs
Department						
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1974–75	21,626	53	3,423		24,996
	1973–74	16,004	45	5,311		21,270
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED	1974–75					
	1973–74	126				126
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	1974–75	128,255	7	4,597		132,845
	1973–74	94,480				94,480
Total department	1974–75	149,881	60	8,020		157,841
	1973–74	110,610	45	5,311		115,876
National Research Council of Canada	1974–75	160,873	384	2,958	6,281	169,728
	1973–74	151,974	238	3,460	5,304	160,500
Grand total	1974–75	310,754	444	10,978	6,281	327,569
	1973–74	262,584	283	8,771	5,304	276,376

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expenditures	Appro-priations	Expenditures	Appro-priations	Expenditures	Appro-priations	Expenditures
Department								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	3,082	3,145		1			3,082	3,146
Personnel management	6,768	7,659		13			6,768	7,672
Evaluation and planning	2,673	2,198		2	74	74	2,747	2,274
Administrative policy	1,379	1,423					1,379	1,423
Official languages	2,537	1,905		12			2,537	1,917
Departmental administration	3,699	3,814	105	70			3,804	3,884
Contributions to superannuation accounts	1,310	1,310					1,310	1,310
	21,448	21,454	105	98	74	74	21,627	21,626
Less: receipts credited to revenue		53						53
Add: Services provided by other departments	3,423	3,423					3,423	3,423
Total cost of program	24,871	24,824	105	98	74	74	25,050	24,996
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAM								
Government contingencies	50						50	
Cost of living salary increase								
Student summer employment								
Public service bilingualism development	5,461						5,461	
Total cost of program	5,511						5,511	

Programs by Activities—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Department—*Concluded*								
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM								
Public Service Pensions—								
Public service death benefit account	3,315	3,315					3,315	3,315
Canada and Quebec pension plans	34,460	34,460					34,460	34,460
Payments under the Superannuation Accounts	–1,021	–1,021					–1,021	–1,021
Payments under earlier superannuation and retirement acts					36	36	36	36
Public Service Pension Adjustment Act					1,080	1,080	1,080	1,080
Locally-engaged (outside Canada) pension plans	530	591					530	591
	37,284	*37,345*			*1,116*	*1,116*	*38,400*	*38,461*
Public Service Insurance—								
Surgical-medical and other insurance—Premiums	54,677	55,677					54,677	55,677
Contributions to unemployment insurance account	40,000	39,825					40,000	39,825
Hospital insurance (outside Canada) plan—Contribution	900	425					900	425
Health insurance plans for employees engaged locally (outside Canada)	55	68					55	68
	95,632	*95,995*					*95,632*	*95,995*
	132,916	133,340			1,116	1,116	134,032	134,456
Less: receipts from revolving funds—Canada and Quebec pension plans	1,559	1,559					1,559	1,559
Public service insurance	4,218	4,642					4,218	4,642
	127,139	127,139			1,116	1,116	128,255	128,255
Less: receipts credited to revenue		7						7
Add: services provided by other departments	4,597	4,597					4,597	4,597
Total cost of program	131,736	131,729			1,116	1,116	132,852	132,845
National Research Council of Canada								
Foundation science	17,726	18,568	597	567	61,798	62,608	80,121	81,743
Science applied for industrial purposes	38,229	38,840	2,421	1,927	14,680	13,787	55,330	54,554
Science applied for transportation	5,899	6,113	507	370			6,406	6,483
Support of post graduate students	238	242			10,020	9,173	10,258	9,415
Scientific and technological information dissemination	7,995	7,846	624	708	300	335	8,919	8,889
Administrative services	7,353	6,360	119	218			7,472	6,578
Contributions to superannuation accounts	5,519	5,519					5,519	5,519
	82,959	83,488	4,268	3,790	86,798	85,903	174,025	173,181
Less: receipts and revenues credited to the vote	10,736	12,308					10,736	12,308
	72,223	71,180	4,268	3,790	86,798	85,903	163,289	160,873
Less: receipts credited to revenue	250	384					250	384
Add: services provided by other departments	2,958	2,958					2,958	2,958
accommodation provided by this agency	6,281	6,281					6,281	6,281
Total cost of program	81,212	80,035	4,268	3,790	86,798	85,903	172,278	169,728

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974–75 Appropriations	1974–75 Expenditures	1973–74 Expenditures
Department			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grant to the Institute of Public Administration of Canada	71	71	70
Grant to the Federal Institute of Management	3	3	3
	74	*74*	*73*
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
Payments under earlier Superannuation and Retirement Acts	36	36	39
Public Service Pension Adjustment Act	1,080	1,080	1,176
	1,116	*1,116*	*1,215*
Total department	1,190	1,190	1,288
National Research Council of Canada			
Scholarships and grants in aid of research	69,293	69,291	68,593
Assistance toward research in industry under terms and conditions approved by the Governor in Council including authority to make commitments for the current year not to exceed a total amount of $17,900,000	14,680	13,787	11,936
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,825	2,825	
	86,798	85,903	80,529
Grand total	87,988	87,093	81,817

Net Expenditures by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Employee Benefit Plans Program	Total Department	National Research Council of Canada	Total
(1) Salaries and wages	14,208			14,208	53,498	67,706
	13,176			**13,176**	**53,401**	**66,577**
	10,366			*10,366*	*46,723*	*57,089*
(1) Other personnel costs	1,318		132,916	134,234	5,625	139,859
	1,442		**133,340**	**134,782**	**5,608**	**140,390**
	917		*97,481*	*98,398*	*4,007*	*102,405*
(2) Transportation and communications	345			345	2,339	2,684
	391			**391**	**2,482**	**2,873**
	263			*263*	*2,462*	*2,725*
(3) Information	985			985	2,352	3,337
	775			**775**	**1,968**	**2,743**
	497			*497*	*1,853*	*2,350*
(4) Professional and special services	4,296			4,296	6,321	10,617
	5,328			**5,328**	**6,213**	**11,541**
	3,281			*3,281*	*5,710*	*8,991*
(5) Rentals	172			172	1,432	1,604
	186			**186**	**1,443**	**1,629**
	154			*154*	*1,286*	*1,440*
(6) Purchased repair and upkeep	23			23	851	874
					1,226	**1,226**
					1,522	*1,522*
(7) Utilities, materials and supplies	68			68	10,764	10,832
	110			**110**	**11,730**	**11,840**
	298			*298*	*11,050*	*11,348*
(8) Construction and acquisition of land, buildings and equipment					702	702
					687	**687**
					4,689	*4,689*
(9) Construction and acquisition of machinery and equipment	105			105	2,903	3,008
	98			**98**	**2,102**	**2,200**
	127			*127*	*2,805*	*2,932*
(10) Grants, contributions and other transfer payments	74		1,116	1,190	86,798	87,988
	74		**1,116**	**1,190**	**86,264**	**87,454**
	73		*1,215*	*1,288*	*80,881*	*82,169*
(11) All other expenditures	33	5,511		5,544	440	5,984
	46			**46**	**57**	**103**
	28	*126*		*154*	*50*	*204*
(1–12) Total	21,627	5,511	134,032	161,170	174,025	335,195
	21,626		**134,456**	**156,082**	**173,181**	**329,263**
	16,004	*126*	*98,696*	*114,826*	*163,038*	*277,864*
(13) *Less:* receipts and revenues credited to the vote			5,777	5,777	10,736	16,513
			6,201	**6,201**	**12,308**	**18,509**
			4,216	*4,216*	*11,064*	*15,280*
Total net expenditures	21,627	5,511	128,255	155,393	163,289	318,682
	21,626		**128,255**	**149,881**	**160,873**	**310,754**
	16,004	*126*	*94,480*	*110,610*	*151,974*	*262,584*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	National Research Council of Canada
OUTLAYS—			
Budgetary and other—			
Operating expenditures	238,281	154,793	83,488
Capital expenditures	3,888	98	3,790
Grants, contributions and other transfer payments	87,093	1,190	85,903
Sums credited to revenue	444	60	384
Sub-total	*329,706*	*156,141*	*173,565*
Non-budgetary transactions—			
Increase in accounts receivable			
Decrease in accounts payable			
Other loans made to third parties			
Other repayments of loans received from third parties			
Amounts advanced by Canada			
Equity capital invested by Canada			
Acquisition of inventories			
Other reductions in liabilities and increases in assets	518,215	518,209	6
Total outlays	847,921	674,350	173,571
RECEIPTS—			
Budgetary allocations utilized—			
Annual appropriations	267,596	112,242	155,354
Statutory appropriations	43,157	37,638	5,519
Receipts credited to appropriations	18,509	6,201	12,308
Sums credited to revenue	444	60	384
Sales			
Other			
Depreciation charged as an expenditure			
Sub-total	*329,706*	*156,141*	*173,565*
Non-budgetary transactions—			
Decrease in accounts receivable			
Increase in accounts payable			
Other repayments of loans made to third parties			
Other loans received from third parties			
Repayments of amounts advanced by Canada			
Equity capital realized			
Decrease in inventories			
Other increases in liabilities or reduction in assets	60		60
Total receipts	329,766	156,141	173,625
Net outlays (+) or net receipts (−)	518,155	518,209	−54

Revenues

Department
Comparative Summary

		1974–75	1973–74
Non-Tax Revenue			
A	Refund of previous years' expenditure	6,705 82	36,873,175 98
B	Service and service fees	52,500 00	45,000 00
C	Miscellaneous	625 00	247 33
	Total	$59,830 82	$36,918,423 31

Details

Non-Tax Revenue

A	Refunds of previous years' expenditure—An amount of $6,293.00 from the Canada Pension Plan Account as a refund of overpayment for direct administrative cost for the fiscal year ended March 31, 1973 and $412.82 as a refund of miscellaneous registration fees	6,706
B	Service and service fees—The recovery of fees from employees of other government departments who are attending the Quantitative Analysis Course sponsored by the Treasury Board Secretariat	52,500
C	Miscellaneous	625
	Total	$ 59,831

National Research Council of Canada
Comparative Summary

		1974–75	1973–74
Non-Tax Revenue			
A	Refunds of previous years' expenditure	379,111 07	235,856 79
B	Miscellaneous	4,592 35	1,788 59
	Total	$383,703 42	$237,645 38

Details

Non-Tax Revenue—

A	Refunds of previous years' expenditures—		
	Repayments of unexpended balances of grants	358,240	
	Repayments for goods and services not provided and other miscellaneous refunds	20,871	
			379,111
B	Miscellaneous		4,592
	Total		$383,703

Appendix 1

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
Balance as at March 31, 1974		$5,427,502,238 56
RECEIPTS		
Employees—Government, Crown Corporations, etc.		167,116,809 05
Retired employees		1,121,332 98
Matching contribution—Government		141,270,829 69
Crown Corporations		10,882,558 44
Transferred from other pension funds		4,426,672 85
Interest		227,008,801 33
Actuarial liability adjustment		625,800,000 00
		1,177,627,004 34
DISBURSEMENTS		
Annuities	$ 161,649,882 37	
(a) Gratuities	159,577 51	
(b) Residual amounts	380,178 67	
Withdrawals of contributions	20,069,994 27	
Transfer to other pension funds	2,571,719 40	
	184,831,352 22	
Balance as at March 31, 1975	6,420,297,890 68	
	$6,605,129,242 90	$6,605,129,242 90

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amounts, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiences. During 1974-75 the additional interest amounted to $137,333,894.56 and was charged to interest on the public debt and credited to the annual amortization charge of acturial deficiencies.

Government matching contributions and net acturial liability adjustment were allocated to departmental programs.

Appendix 2

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
Balance as at March 31, 1974	$	$30,607,505
RECEIPTS		
Contributions—		
Employees—		
Government and Crown Corporations		15,212,759
Government—		
One-sixth of benefit payments general		2,355,980
Single premium for $500		959,033
Crown Corporations		152,801
Interest		2,073,029
		20,753,602
DISBURSEMENTS		
Refund of Contributions	2,292	
Benefit payments—		
(a) General	14,473,449	
(b) Life coverage $500	737,213	
	15,212,954	
Balance as at March 31, 1975	36,148,153	
	$51,361,107	$51,361,107

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of $500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for $500 death benefit coverage for life has been made.

Appendix 3

SUPPLY AND SERVICES
STATEMENT OF SUPPLEMENT RETIREMENT BENEFIT ACCOUNT
FOR THE FISCAL YEAR 1974-75

	Public Service	Canadian Forces	R.C.M. Police	Parliament	Other	Total
	$	$	$	$	$	$
RECEIPTS—						
Forward	24,024,068 72	10,297,059 66	637,963 67	(4,801 80)	(89,739 43)	34,864,550 82
Contributions—						
Crown Corporations	978,535 28					978,535 28
Government	14,049,527 77	4,708,736 54	973,017 21	32,607 77	843 74	19,764,733 03
Matching contributions—						
Crown Corporations	978,535 28					978,535 28
Government	14,049,527 77	4,708,736 54	973,017 21	32,607 77	843 74	19,764,733 03
Interest	2,973,510 71	1,156,901 13	128,405 75	1,287 56	(7,497 99)	4,252,607 16
Transfer for OPF	28,065 54		4,005 02			32,070 56
	33,057,702 35	10,574,374 21	2,078,445 19	66,503 10	(5,810 51)	45,771,214 34
DISBURSEMENTS—						
Annuities	1,891,885 11	262,317 08	714,048 71	9,213 83	(27 75)	2,877,436 98
Gratuities						
Residual Amount	9,599 91					9,599 91
Withdrawals—						
Crown Corporations	181,353 07					181,353 07
Government	1,257,847 98	568,029 99	51,710 27	4,353 33		1,881,941 57
Transfer to OPF	26,126 14	21,696 35	1,795 24			49,617 73
	3,366,812 21	852,043 42	767,554 22	13,567 16	(27 75)	4,999,949 26
Balance as at March 31, 1975	53,714,958 86	20,019,390 45	1,948,854 64	48,134 14	(95,522 19)	75,635,815 90

SECTION 28

1974-75
PUBLIC ACCOUNTS

Urban Affairs

Ministry
Central Mortgage and Housing Corporation
National Capital Commission

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URBAN AFFAIRS

Ministry

Objectives

—To formulate and develop policies which will exert a beneficial influence on urbanization in Canada;

—To promote the integration of urban policy with other policies and programs of the Government of Canada; and

—To foster co-operative relationships in urban affairs with the provinces and their municipalities and with private organizations.

Central Mortgage and Housing Corporation

Objective

—To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada.

National Capital Commission

Objective

—To develop the National Capital Region as a symbol of identity for all Canadians.

Appropriations and Expenditures

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Ministry of State				
1	Program expenditures ..... $ 11,895,000 00 1b To authorize the transfer of $1,536,999 from Urban Affairs Vote 5, Appropriation Act No. 3, 1974, for the purposes of this Vote ..... 1 00 Transfer from Vote 5 ..... 1,536,999 00	13,432,000 00	11,389,597 06	2,042,402 94	7,109,914 34
5	Contributions for the implementation of projects designed to assist in achieving an improved urban environment ..... $ 5,732,000 00 *Less* transfer to Vote 1 ..... 1,536,999 00	4,195,001 00	2,136,699 87	2,058,301 13	1,336,483 42
Stat.	Minister's salary and motor car allowance	17,000 00	17,000 00		16,999 92
Stat.	Contributions to superannuation accounts	507,000 00	507,000 00		247,000 00
		18,151,001 00	*14,050,296 93*	*4,100,704 07*	*8,710,397 68*
	Central Mortgage and Housing Corporation				
10	To reimburse Central Mortgage and Housing Corporation for the calendar year 1974: (a) for expenditures on housing research, community planning and on the support of experimental components related to housing; (b) for the amounts of loans forgiven for sewage treatment projects, for rehabilitation and conversion of existing buildings, and for new communities; (c) for contributions made in respect of loans to facilitate home ownership, of loans to non-profit corporations; of loans for neighbourhood improvement programs; (d) for losses resulting from the operation of public housing projects; (e) for losses resulting from the sale of mortgages; (f) for costs and expenses incurred in respect of loans to facilitate home ownership, for rehabilitation and conversion of existing residential buildings, for the neighbourhood improvement programs and for new communities; (g) for the costs of acquiring Granville Island and for the loss incurred in the redevelopment, administration and operation of the Island ..... $143,200,000 00 10b To extend the purposes of Urban Affairs Vote 10, Appropriation Act No. 3, 1974, to include reimbursement; (a) for losses incurred in the operation of real estate holdings acquired by the corporation; (b) for losses incurred by the corporation when the interest rate to borrowers for loans under the National Housing Act is less than the rate required to provide for full recovery of costs to the corporation in respect of the loans; (c) for the loss incurred in the operation of Cité du Havre; (d) for expenditures in respect of the Rural and Native Housing Program for financial assistance and training and to authorize the payment to the corporation of an administration fee for carrying out the Home Buyer Grant Program ..... 1 00 143,200,001 00 *Less* transfer to Vote 12b 1,999,999 00	141,200,002 00	130,465,769 97	10,734,232 03	97,075,946 90

Appropriations and Expenditures—*Concluded*

Vote		1974–75 Appropriations	1974–75 Expenditures	Unexpended Balances	1973–74 Expenditures
		$	$	$	$
	Central Mortgage and Housing Corporation—*Concluded*				
12b	Home Buyer Grant payments, in accordance with terms and conditions prescribed by regulations made by the Governor in Council, of amounts not to exceed $500, to an individual who (a) at any time acquired a housing unit or share of the capital stock of a co-operative housing corporation, whether jointly with another person or otherwise, if the housing unit, or if the share was acquired for the sole purpose of acquiring the right to inhabit a housing unit owned by the corporation that (i) became inhabited by the individual as his principal residence at any time in the period commencing on November 1, 1974 and ending on October 31, 1975, (ii) was situated in Canada, and (iii) was never previously used as a dwelling place, and (b) at no time prior to the acquisition described in paragraph (a) owned, or whose spouse owned, whether jointly with another person or otherwise a housing unit in Canada that was used as a principal residence by the individual or the spouse, and to authorize the transfer of $1,999,999 from Urban Affairs Vote 10, Appropriation Act No. 3, 1974, for the purposes of this Vote and to provide a further amount of	$ 8,000,000 00			
	Transfer from Vote 10	1,999,999 00			
		9,999,999 00	5,590,000 00	4,409,999 00	
Stat.	Contributions made for an urban renewal scheme or pursuant to an urban renewal agreement	17,074,910 07	17,074,910 07		16,461,283 94
Stat.	Public housing projects undertaken under Part VI of the National Housing Act, 1954	61,715,939 58	61,715,939 58		50,545,939 17
Stat.	Housing research and community planning as contemplated by Part V of the National Housing Act, 1954	2,325,000 43	2,325,000 43		3,313,070 30
Stat.	Contributions, loans and expenses in respect of assisted home ownership, co-operative housing assistance, residential rehabilitation assistance and neighbourhood improvement program, new communities, low-income non-profit assistance, interest rate losses, real estate losses and administration fee for Home Buyer Grant program	8,886,893 05	8,886,893 05		900,385 83
		241,202,744 13	*226,058,513 10*	*15,144,231 03*	*168,296,626 14*
	National Capital Commission				
20	Operating expenditures and contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region and to cancel outstanding authorities under Loans, Investments and Advances Vote L90, Appropriation Act No. 7, 1967, Loans, Investments and Advances Vote L95, Appropriation Act No. 4, 1968 and Loans, Investments and Advances Vote L140, Appropriation Act No. 3, 1969	$ 14,584,000 00			
	20d	335,000 00			
	Transfer from Treasury Board Vote 5 contingencies	88,000 00			
	Transfer from Treasury Board Vote 7b cost of living allowance	452,480 00			
	Transfer from Treasury Board Vote 15 public service bilingualism	174,800 00			
		15,634,280 00	15,634,280 00		15,050,100 00
25	Payment to the National Capital Fund	23,080 000 00	23,080,000 00		23,168,000 00
		38,714,280 00	*38,714,280 00*		*38,218,100 00*
	Total	298,068,025 13	278,823,090 03	19,244,935 10	215,225,123 82

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
Ministry of State	1974–75	14,050	55	520		14,515
	1973–74	8,710	14	455		9,151
Central Mortgage and Housing Corporations	1974–75	226,059	*6,741			219,318
	1973–74	168,297	13,543			154,754
National Capital Commission	1974–75	38,714	1,630			37,084
	1973–74	38,218	3,287			34,931
Total	1974–75	278,823	8,426	520		270,917
	1973–74	215,225	16,844	455		198,836

*NOTE: Non-Tax Revenue $57,046,342 79 Refunds of Previous Years' Expenditure and $447,221,485 81 Return on Investments not included in the above.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures
Ministry of State								
Policy development	2,680	1,939	7	13	200	50	2,887	2,002
Urban research	4,605	3,251	240	200	600	466	5,445	3,917
Coordination	3,467	3,647	80	82	3,295	1,621	6,842	5,350
General administration	2,191	2,187	179	87	100		2,470	2,274
Contributions to superannuation accounts	507	507					507	507
	13,450	11,531	506	382	4,195	2,137	18,151	14,050
Less: receipts credited to revenue		55						55
Add: services provided by other departments	520	520					520	520
Total cost of program	13,970	11,996	506	382	4,195	2,137	18,671	14,515
Central Mortgage and Housing Corporation								
Housing research and community planning	12,325	11,620					12,325	11,620
Public housing projects and land development					125,116	125,116	125,116	125,116
Municipal sewage treatment assistance					27,000	25,679	27,000	25,679
Urban renewal assistance					17,075	17,075	17,075	17,075
Loss on sale of mortgages								
Granville Island expenditures	1,000	652					1,000	652
Assisted home ownership					6,816	6,134	6,816	6,134
Low income non-profit assistance					9,087	9,011	9,087	9,011
Co-operative housing assistance					635	134	635	134
Residential rehabilitation assistance					3,520	2,716	3,520	2,716
Neighbourhood improvement program					5,091	3,054	5,091	3,054
New communities					317	78	317	78
Losses—Operation of acquired real estate	7,933	7,933					7,933	7,933

Programs by Activities—*Continued*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures	Appro-priations	Expend-itures
Central Mortgage and Housing Corporation—*Concluded*								
Recovery of interest rate losses	5,500	5,039					5,500	5,039
Cité du Havre	400	400					400	400
Rural and native housing program					9,300	5,740	9,300	5,740
Home buyer grants program					10,000	5,590	10,000	5,590
Administration fee—Home buyer grants	88	88					88	88
	27,246	25,732			213,957	200,327	241,203	226,059
Less: receipts credited to revenue		6,741						6,741
Total cost of program	27,246	18,991			213,957	200,327	241,203	219,318
National Capital Commission								
Policy development			750	750			750	750
Land development	4,161	3,956	3,230	3,230			7,391	7,186
Transportation			8,650	8,650			8,650	8,650
Services and utilities			5,250	5,250			5,250	5,250
Recreation and culture	5,747	5,208	5,000	5,000	250	250	10,997	10,458
Administration and finance	7,376	11,239	200	200			7,576	11,439
Less: receipts and revenues credited to the vote	17,284	20,403	23,080	23,080			40,614	43,733
	1,900	5,019					1,900	5,019
Less: receipts credited to revenue	15,384	15,384	23,080	23,080	250	250	38,714	38,714
		1,630						1,630
Total cost of program	15,384	13,754	23,080	23,080	250	250	38,714	37,084

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974–75 Appropriations	1974–75 Expenditures	1973–74 Expenditures
Ministry of State			
Contributions for the implementation of projects designed to assist in achieving an improved urban environment			
Policy development	200	50	49
Urban research	600	466	428
Co-ordination	3,295	1,621	859
General administration	100		
	4,195	*2,137*	*1,336*
Central Mortgage and Housing Corporation			
Public housing projects and land development	125,116	125,116	
Municipal sewage treatment assistance	27,000	25,679	37,825
Urban renewal assistance	17,075	17,075	16,461
Assisted home ownership	6,816	6,134	1,099
Low-income non-profit assistance	9,087	9,011	380
Co-operative housing assistance	635	134	100
Residential rehabilitation assistance	3,520	2,716	92
Neighbourhood improvement program	5,091	3,054	114
New communities	317	78	2
Rural and native housing program	9,300	5,740	
Home buyer grants program	10,000	5,590	
	213,957	200,327	56,073
National Capital Commission			
Contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	250	250	
	250	*250*	
Total	218,402	202,714	57,409

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Central Mortgage and Housing Corporation	National Capital Commission	Total
(1) Salaries and wages	5,081			5,081
	4,344			**4,344**
	2,922			*2,922*
(1) Other personnel costs	542			542
	525			**525**
	253			*253*
(2) Transportation and communications	1,137			1,137
	873			**873**
	648			*648*
(3) Information	580			580
	298			**298**
	73			*73*
(4) Professional and special services	4,762			4,762
	4,335			**4,335**
	2,722			*2,722*
(5) Rentals	781			781
	783			**783**
	328			*328*
(6) Purchased repair and upkeep	86			86
	13			**13**
	12			*12*
(7) Utilities, materials and supplies	421			421
	337			**337**
	292			*292*
(9) Construction and acquisition of machinery and equipment	506			506
	382			**382**
	122			*122*
(10) Grants, contributions and other transfer payments	4,195	213,957	250	218,402
	2,137	**200,327**	**250**	**202,714**
	1,336	*56,073*		*57,409*
(12) All other expenditures	60	27,246	40,364	67,670
	23	**25,732**	**43,483**	**69,238**
	2	*112,224*	*42,346*	*154,572*
(1-12) Total	18,151	241,203	40,614	299,968
	14,050	**226,059**	**43,733**	**283,842**
	8,710	*168,297*	*42,346*	*219,353*
(13) *Less:* receipts and revenues credited to the vote			1,900	1,900
			5,019	**5,019**
			4,128	*4,128*
Total net expenditures	18,151	241,203	38,714	298,068
	14,050	**226,059**	**38,714**	**278,823**
	8,710	*168,297*	*38,218*	*215,225*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Central Mortgage and Housing Corporation	National Capital Commission
OUTLAYS—				
Budgetary and other—				
Operating expenditures	55,666	11,531	25,732	20,403
Capital expenditures	23,462	382		23,080
Grants, contributions and other transfer payments	202,714	2,137	200,327	250
Sums credited to revenue	512,694	55	511,009	1,630
Sub-total	*796,536*	*14,105*	*737,068*	*45,363*
Non-budgetary transactions—				
Increase in accounts receivable				
Decrease in accounts payable				
Other loans made to third parties				
Other repayments of loans received from third parties				
Amounts advanced by Canada	1,028,953		1,022,353	6,600
Equity capital invested by Canada				
Acquisition of inventories				
Other reductions in liabilities and increases in assets				
Total outlays	1,825,489	14,105	1,759,421	51,963
RECEIPTS—				
Budgetary allocations utilized—				
Annual appropriations	188,296	13,526	136,056	38,714
Statutory appropriations	90,527	524	90,003	
Receipts credited to appropriations	5,019			5,019
Sums credited to revenue	512,694	55	511,009	1,630
Sales				
Other				
Depreciation charged as an expenditure				
Sub-total	*796,536*	*14,105*	*737,068*	*45,363*
Non-budgetary transactions—				
Decrease in accounts receivable				
Increase in accounts payable				
Other repayments of loans made to third parties				
Other loans received from third parties				
Repayments of amounts advanced by Canada	287,623		287,359	264
Equity capital realized				
Decrease in inventories				
Other increases in liabilities or reduction in assets				
Total receipts	1,084,159	14,105	1,024,427	45,627
Net outlays (+) or net receipts (−)	741,330	nil	734,994	6,336

Revenues

Ministry of State for Urban Affairs
Comparative Summary

		1974–75	1973–74
Non-Tax Revenue—			
A	Refunds of previous years' expenditure	36,337 86	14,408 51
B	Miscellaneous	18,962 07	1 00
	Total	$55,299 93	$14,409 51

Central Mortgage and Housing Corporation
Comparative Summary

		1974–75	1973–74
Non-Tax Revenue—			
A	Return on investments	447,221,485 81	400,173,462 01
B	Refunds of previous years' expenditure	57,046,342 79	34,421,717 40
C	Proceeds from sales	1,629,500 41	1,876,691 84
D	Miscellaneous	5,111,278 43	11,666,766 87
	Total	$511,008,607 44	$448,138,638 12

Details

		1974–75
Non-Tax Revenue—		
A	Return on investments: interest on debentures, $440,295,541; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c. 46, R.S., $6,925,945	$447,221,486
B	Refunds of previous years' expenditures: payments made to the Corporation from a statutory vote during the fiscal year 1973–74 from January to March 1974 were charged to Vote 10 in the current fiscal year and the credit was made to this account $57,046,343; previous years' revenues related to section 23b, nil	57,046,343
C	Proceeds from sales: sales of properties	1,629,500
D	Miscellaneous: net profits under the Housing Act	5,111,278
	Total	$511,008,607

National Capital Commission
Comparative Summary

	1974–75	1973–74
Non-Tax Revenue—		
Return on investments	$1,585,517 68	$3,284,363 38
Refunds of previous years' expenditures	44,491 10	3,081 96
Total	$1,630,008 78	$3,287,445 34

SECTION 29

1974-75
PUBLIC ACCOUNTS

Veterans Affairs

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VETERANS AFFAIRS

Objectives

—To provide executive direction and certain common administrative and professional services to the department as a whole.

—To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.

—To provide sheltered employment by production and sale of Vetcraft products.

—To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.

—To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

—To provide medical services for qualified veterans suffering from service-connected disabilities.

—To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and home-steaders, including Indian veterans on reserves.

Appropriations and Expenditures

Vote			1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
			$	$	$	$
	ADMINISTRATION PROGRAM					
1	Program expenditures	$ 5,732,000 00				
	1d	255,000 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	105,400 00				
			6,092,400 00	6,064,578 16	27,821 84	5,882,996 86
Stat.	Minister of Veterans Affairs–Salary and motor car allowance		16,999 92	16,999 92		16,999 92
Stat.	Contributions to superannuation accounts		556,000 00	556,000 00		429,000 00
Stat.	Refunds of amounts credited to revenue in previous years					286 57
			6,665,399 92	*6,637,578 08*	*27,821 84*	*6,329,283 35*
	WELFARE SERVICES PROGRAM					
5	War Veterans Allowance Board–Operating expenditures	$ 571,000 00				
	5b To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $95,811.52	1 00				
	5d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $78,294.91	1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	15,415 00				
			586,417 00	586,238 31	178 69	477,748 77
10	War Veterans Allowance Board–The grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	$126,100,000 00				
	10d	17,500,000 00				
			143,600,000 00	141,781,346 30	1,818,653 70	111,761,383 24
15	Operating expenditures	$ 10,257,000 00				
	Transfer from Treasury Board Vote 5 contingencies	642,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	281,390 00				
	Transfer from Treasury Board Vote 15 public service bilingualism	18,200 00				
			11,198,590 00	11,091,391 92	107,198 08	9,316,910 70
20	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	$13,252,000 00				
	20d	142,000 00				
			13,394,000 00	13,279,242 20	114,757 80	12,716,685 51
Stat.	Re-establishment credits and repayments under section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act		410,697 43	410,697 43		506,520 63
Stat.	Contributions to superannuation accounts		988,000 00	988,000 00		701,000 00
Stat.	War service gratuities		269 18	269 18		2,157 68
Stat.	Returned soldiers insurance actuarial liability adjustment		167,073 90	167,073 90		173,571 42
Stat.	Veterans insurance actuarial liability adjustment		990,689 18	990,689 18		1,134,470 56
			171,335,736 69	*169,294,948 42*	*2,040,788 27*	*136,790,448 51*
	PENSIONS PROGRAM					
25	Pension Review Board–Operating expenditures	$ 275,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	8,530 00				
			283,530 00	267,865 67	15,664 33	213,119 82
30	Operating expenditures	$ 6,017,000 00				
	30d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $65,309.32	1 00				
	Transfer from Treasury Board Vote 5 contingencies	212,379 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	197,920 00				
			6,427,300 00	6,426,927 42	372 58	5,542,806 41
35	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	$323,731,000 00				
	35d	2,500,000 00				
			326,231,000 00	323,923,405 67	2,307,594 33	290,526,762 92
Stat.	Contributions to superannuation accounts		586,000 00	586,000 00		376,000 00
			333,527,830 00	*331,204,198 76*	*2,323,631 24*	*296,658,689 15*
	BUREAU OF PENSIONS ADVOCATES PROGRAM					
40	Program expenditures	$ 1,636,000 00				
	Transfer from Treasury Board Vote 7b cost of living allowance	58,265 00				
			1,694,265 00	1,654,562 75	39,702 25	1,354,241 71
Stat.	Contributions to superannuation accounts		168,000 00	168,000 00		100,000 00
			1,862,265 00	*1,822,562 75*	*39,702 25*	*1,454,241 71*

Appropriations and Expenditures—*Continued*

Vote		1974-75 Appropriations	1974-75 Expenditures	Unexpended Balances	1973-74 Expenditures
		$	$	$	$
	TREATMENT SERVICES PROGRAM				
45	Operating expenditures, contributions and authority to spend revenue received during the year $78,461,000 00				
	45d To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to $61,192.33 ..... 1 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 3,443,050 00				
	Transfer from Treasury Board Vote 15 public service bilingualism 147,300 00	82,051,351 00	79,012,226 85	3,039,124 15	70,625,841 41
50	Capital expenditures including contributions to provinces and other authorities towards such costs $11,376,000 00				
	50b 1,000,000 00	12,376,000 00	10,753,381 09	1,622,618 91	9,153,552 48
Stat.	Contributions to superannuation accounts	7,699,000 00	7,699,000 00		5,377,000 00
		102,126,351 00	*97,464,607 94*	*4,661,743 06*	*85,156,393 89*
	VETERANS' LAND ADMINISTRATION PROGRAM				
55	Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board $6,631,423 0 0				
	55b 1,034,000 00				
	Transfer from Treasury Board Vote 5 contingencies 208,984 00				
	Transfer from Treasury Board Vote 7b cost of living allowance 199,090 00	8,073,497 00	7,996,829 48	76,667 52	6,831,556 44
Stat.	Provision for reserve for conditional benefits, Veterans' Land Act	4,440,000 00	4,440,000 00		4,530,457 99
Stat.	Contributions to superannuation accounts	611,000 00	611,000 00		517,000 00
Stat.	Reduction in Veterans' Land Act advances	14,600 40	14,600 40		23,361 16
Stat.	Write-off of active assets				1,326 04
		13,139,097 40	*13,062,429 88*	*76,667 52*	*11,903,701 63*
	Total	628,656,680 01	619,486,325 83	9,170,354 18	538,292,758 24
	Total for all departments				20,039,399,223 45

Total Cost of Programs

(in thousands of dollars)

	Fiscal year	Total net expenditures	*Less:* Receipts credited to revenue	*Add:* Services provided by other departments	*Add:* Accommodation provided by this department	Total cost of programs
ADMINISTRATION	1974-75	6,637		834	16	7,487
	1973-74	6,329		967	16	7,312
WELFARE SERVICES	1974-75	169,295	2,165	2,162	178	169,470
	1973-74	136,791	2,233	2,092	171	136,821
PENSIONS	1974-75	331,204	1,895	1,710	65	331,084
	1973-74	296,659	1,585	1,664	62	296,800
BUREAU OF PENSIONS ADVOCATES	1974-75	1,823		135	12	1,970
	1973-74	1,454		125	12	1,591
TREATMENT SERVICES	1974-75	97,465	228	3,367	13,707	114,311
	1973-74	85,156	233	2,487	13,182	100,592
VETERANS' LAND ADMINISTRATION	1974-75	13,062	111	838	97	13,886
	1973-74	11,904	253	825	93	12,569
Total	1974-75	619,486	*4,399	9,046	14,075	638,208
	1973-74	538,293	*4,304	8,160	13,536	555,685

*Does not include amounts credited to non tax revenue-return on investments as follows, 1974-75 $27,270,630, 1973-74 $26,233,641.

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ADMINISTRATION PROGRAM								
Administration	6,647	6,571	18	66			6,665	6,637
Add: services provided by other departments	834	834					834	834
accommodation provided by this department	16	16					16	16
Total cost of program	7,497	7,421	18	66			7,515	7,487
WELFARE SERVICES PROGRAM								
Welfare services	12,709	12,538	64	128	158,563	156,629	171,336	169,295
Less: receipts credited to revenue		8			850	2,157	850	2,165
Add: services provided by other departments	2,162	2,162					2,162	2,162
accommodation provided by this department	178	178					178	178
Total cost of program	15,049	14,870	64	128	157,713	154,472	172,826	169,470
PENSIONS PROGRAM								
Pensions	7,235	7,201	62	80	326,231	323,923	333,528	331,204
Less: receipts credited to revenue	1,850	2				1,893	1,850	1,895
Add: services provided by other departments	1,710	1,710					1,710	1,710
accommodation provided by this department	65	65					65	65
Total cost of program	7,160	8,974	62	80	326,231	322,030	333,453	331,084
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Bureau of pensions advocates	1,832	1,794	30	29			1,862	1,823
Add: services provided by other departments	135	135					135	135
accommodation provided by this department	12	12					12	12
Total cost of program	1,979	1,941	30	29			2,009	1,970
TREATMENT SERVICES PROGRAM								
Head office administration	963	1,319		13			963	1,332
Treatment in departmental facilities	93,121	83,457	4,511	3,751			97,632	87,208
Treatment in non-departmental facilities	19,073	22,151	7,865	6,989			26,938	29,140
Medical research	355	314					355	314
Treatment and related allowances					3,465	2,969	3,465	2,969
Contributions to superannuation accounts	7,699	7,699					7,699	7,699
	121,211	114,940	12,376	10,753	3,465	2,969	137,052	128,662
Less: receipts and revenues credited to the vote	34,926	31,197					34,926	31,197
	86,285	83,743	12,376	10,753	3,465	2,969	102,126	97,465
Less: receipts credited to revenue	102	218				10	102	228
Add: services provided by other departments	3,367	3,367					3,367	3,367
accommodation provided by this department	13,707	13,707					13,707	13,707
Total cost of program	103,257	100,599	12,376	10,753	3,465	2,959	119,098	114,311
VETERANS' LAND ADMINISTRATION PROGRAM								
Veterans' land administration	8,644	8,551	15	39	4,480	4,472	13,139	13,062
Less: receipts credited to revenue	55	93			10	18	65	111
Add: services provided by other departments	838	838					838	838
accommodation provided by this department	97	97					97	97
Total cost of program	9,524	9,393	15	39	4,470	4,454	14,009	13,886

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1974-75 Appropriations	1974-75 Expenditures	1973-74 Expenditures
WELFARE SERVICES PROGRAM			
War veterans allowances and civilian war allowances–			
North West Field Force	12	10	8
South African War	67	65	68
World War I	24,281	24,241	28,773
World War II and Special Forces (Korea)	109,910	108,271	75,586
Dual Service (World Wars I and II)	830	826	804
Civilian War Allowances	8,500	8,368	6,522
	143,600	*141,781*	*111,761*
Assistance in accordance with the provisions of the Assistance Fund Regulations	10,787	10,739	9,788
Grant to Army Benevolent Fund	18	18	18
Grant to Royal Canadian Legion	9	9	9
Grant to Canadian Veterans Association of the United Kingdom	1	1	
Other Benefits –			
Children of war dead (education assistance)	1,105	1,102	1,062
University and vocational training	12	9	14
Awaiting returns allowances	2		1
Assistance to Canadian Veterans–Overseas District	27	21	25
Repayment under subsection (3) of section 10 of the Veterans Rehabilitation Act (R.S. c. V-5) in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefit under the Veterans' Land Act (R.S. c. V-4), or where having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments	6	6	4
Last Post Fund	556	503	551
Payments under the War Service Grants Act –			
Re-establishment credits under section 8	11	11	7
Repayments under section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	400	400	501
Commonwealth War Graves Commission	871	871	783
Returned soldiers insurance actuarial liability adjustment	167	167	174
Veterans' insurance actuarial liability adjustment	991	991	1,134
Expenditures not required for the current year			462
	14,963	*14,848*	*14,533*
	158,563	156,629	126,294
PENSION PROGRAM			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants–			
The Flying Accidents Compensation Order	162	160	131
World War I	76,456	75,477	71,031
World War II	233,300	233,295	206,469
Civilians, World War II	1,020	1,018	925
Defence forces–Peacetime services	9,700	9,317	7,940
Special Forces (Korea)	5,000	4,100	3,505
Newfoundland special awards	41	40	36
Burial grants	450	444	420
Gallantry awards–World War II and Special Force	37	35	31
Compensation for loss of earnings	65	37	39
	326,231	*323,923*	*290,527*
TREATMENT SERVICES PROGRAM			
Treatment and related allowances	3,465	2,969	2,918
	3,465	*2,969*	*2,918*
VETERANS LAND ADMINISTRATION PROGRAM			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 45 of the Veterans' Land Act (R.S. c. V-4), and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 45 of the Veterans' Land Act –			
Provincial and Dominion grants	32	24	18
Grants to Indian veterans settled on Indian reserve lands under section 46 of the Veterans' Land Act	8	8	5
Provision for reserve for conditional benefits, Veterans' Land Act	4,440	4,440	4,531
	4,480	*4,472*	*4,554*
Total	492,739	487,993	424,293

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Welfare Services Program	Pensions Program	Bureau of Pensions Advocates Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages	5,099	10,309	5,746	1,590	73,465	5,961	102,170
	4,657	**10,092**	**5,668**	**1,531**	**62,048**	**6,337**	**90,333**
	4,893	*8,459*	*4,819*	*1,260*	*62,412*	*5,546*	*87,389*
(1) Other personnel costs	558	988	586	168	7,784	611	10,695
	558	**988**	**586**	**168**	**7,699**	**611**	**10,610**
	437	*713*	*377*	*100*	*5,384*	*518*	*7,529*
(2) Transportation and communications	327	734	464	52	1,642	566	3,785
	375	**673**	**447**	**67**	**1,989**	**571**	**4,122**
	293	*594*	*400*	*52*	*1,724*	*518*	*3,581*
(3) Information	145				5		150
	99				**6**		**105**
	114				*1*		*115*
(4) Professional and special services	334	357	353	9	25,713	1,455	28,221
	601	**354**	**374**	**15**	**29,819**	**940**	**32,103**
	318	*339*	*373*	*10*	*24,867*	*649*	*26,556*
(5) Rentals	95	30	39		179	6	349
	144	**37**	**55**		**278**	**13**	**527**
	135	*21*	*47*		*195*	*8*	*406*
(6) Purchased repair and upkeep	5	216	10	5	1,074	10	1,320
	6	**309**	**11**	**3**	**1,193**	**11**	**1,533**
	5	*211*	*7*	*3*	*1,019*	*12*	*1,257*
(7) Utilities, materials and supplies	77	72	34	7	11,293	29	11,512
	117	**84**	**58**	**10**	**11,871**	**46**	**12,186**
	72	*73*	*36*	*8*	*11,634*	*39*	*11,862*
(8) Construction and acquisition of land, buildings and equipment					10,616		10,616
					9,493		**9,493**
		7			*7,796*		*7,803*
(9) Construction and acquisition of machinery and equipment	18	64	62	30	1,760	15	1,949
	66	**128**	**80**	**29**	**1,260**	**39**	**1,602**
	49	*78*	*72*	*21*	*1,364*	*28*	*1,612*
(10) Grants, contributions and other transfer payments		158,563	326,231		3,465	4,480	492,739
		156,629	**323,923**		**2,969**	**4,472**	**487,993**
		126,294	*290,527*		*2,918*	*4,554*	*424,293*
(12) All other expenditures	7	3	3	1	56	6	76
	14	**1**	**2**		**37**	**22**	**76**
	13	*2*	*1*		*91*	*32*	*139*
(1-12) Total	6,665	171,336	333,528	1,862	137,052	13,139	663,582
	6,637	**169,295**	**331,204**	**1,823**	**128,662**	**13,062**	**650,683**
	6,329	*136,791*	*296,659*	*1,454*	*119,405*	*11,904*	*572,542*
(13) *Less:* receipts and revenues credited to the vote					34,926		34,926
					31,197		**31,197**
					34,249		*34,249*
Total net expenditures	6,665	171,336	333,528	1,862	102,126	13,139	628,656
	6,637	**169,295**	**331,204**	**1,823**	**97,465**	**13,062**	**619,486**
	6,329	*136,791*	*296,659*	*1,454*	*85,156*	*11,904*	*538,293*

Amounts in roman type are 1974-75 appropriations.
Amounts in **bold face** type are 1974-75 expenditures.
Amounts in *italic* type are 1973-74 expenditures.

Departmental Summary

(in thousands of dollars)

	Total	Department	Hospital Stores Working Capital Advance	Poppies Working Capital Advance	Veteran's Land Act Fund	Reserve for Conditional Benefits	Advances to Working Capital Fund of the Commonwealth Graves Commission
OUTLAYS–							
Budgetary and other–							
Operating expenditures	156,534	151,595	4,079	860			
Capital expenditures	11,243	11,095			148		
Grants, contributions and other transfer payments	487,765	483,538			519	3,708	
Sums credited to revenue	31,670	4,399			27,271		
Sub-total	*687,212*	*650,627*	*4,079*	*860*	*27,938*	*3,708*	
Non-budgetary transactions–							
Increase in accounts receivable							
Decrease in accounts payable							
Other loans made to third parties	67,791				67,791		
Other repayments of loans received from third parties							
Amounts advanced by Canada	46						46
Equity capital invested by Canada							
Acquisition of inventories							
Other reductions in liabilities and increases in assets							
Total outlays	755,049	650,627	4,079	860	95,729	3,708	46
RECEIPTS–							
Budgetary allocations utilized–							
Annual appropriations	602,837	602,837					
Statutory appropriations	16,649	12,194			15	4,440	
Receipts credited to appropriations	31,197	31,197					
Sums credited to revenue	4,399	4,399					
Sales	4,912		4,251	661			
Other	27,271				27,271		
Depreciation charged as an expenditure							
Sub-total	*687,265*	*650,627*	*4,251*	*661*	*27,286*	*4,440*	
Non-budgetary transactions–							
Decrease in accounts receivable							
Increase in accounts payable							
Other repayments of loans made to third parties	49,812				49,812		
Other loans received from third parties							
Repayments of amounts advanced by Canada							
Equity capital realized							
Decrease in inventories							
Other increases in liabilities or reduction in assets	3,802				3,802		
Total receipts	740,879	650,627	4,251	661	80,900	4,440	
Net outlays (+) or net receipts (–)	14,170	nil	–172	199	14,829	–732	46

Revenue

	1974-75	1973-74
Comparative Summary		
Non-Tax Revenue–		
A Return on investments	27,270,629 68	26,233,641 38
B Refund previous years expenditure	2,973,254 17	2,859,712 76
C Miscellaneous	1,425,506 71	1,444,380 67
Total	$31,669,390 56	$30,537,734 81

Details

Non-Tax Revenue–		
A Return on investments:		
Provincial and Dominion Lands	3,686	
Veterans' Land Act	27,266,944	27,270,630
B Refund of previous years expenditure:		
Refund and recoveries in respect of pensions, grants and contributions	1,092,865	
War veterans allowance, grants and contributions	29,144	
Pensions–operation and maintenance	99	
Treatment services–Operation and maintenance	130,000	
Treatment services–Grants and contributions	10,128	
Veterans benefits–Operation and maintenance	1,045	
Veterans benefits–Grants and contributions	81,188	
Veterans' Land Act–Administration	22,255	
Re-establishment credits from veterans to qualify them for Veterans' Land Act or training benefits	1,588,527	
Miscellaneous (including Soldier Settlement and Veterans' Land Act $17,858 71)	18,003	2,973,254
C Miscellaneous:		
Interest on student veterans loans	200	
Miscellaneous (including Soldier Settlement and Veterans' Land Act $52,678 26)	1,425,307	1,425,507
Total		$31,669,391

Appendix I

Working Capital Advance– Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES AND CAPITAL	1975	1974
Inventories of raw materials, work in process and finished goods	$483,724	$337,853	Working capital advance investments in inventories	$483,724	$337,853

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
Balance, inventory at beginning of year	$337,853	222,299
Increase or (decrease) in inventory during the year	198,624	115,554
Profit or loss (–) for the year (Exhibit A)	(52,753)	2,743
	$483,724	$340,596
Net profit credited to non-tax revenue		2,743
Balance inventory at end of year	$483,724	$337,853

Note: The debit balance of this account at any time not to exceed $600,000.

Exhibit A

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
Sales	$ 661,220	$550,469
Cost of sales–		
Inventory at beginning of year	337,853	222,299
Costs incurred during the year	859,844	663,280
	1,197,697	885,579
Inventory at end of year	483,724	337,853
	$ 713,973	$547,726
Profit or loss (–) for the year	(52,753)	2,743
Net profit transferred to non-tax revenue–Return on investment		$2,743

Appendix 2

Working Capital Advance—Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1975

(with comparative figures as at March 31, 1974)

ASSETS	1975	1974	LIABILITIES	1975	1974
Inventory, at cost	$1,704,542	$1,876,372	Working Capital Advance	$1,704,542	$1,876,372

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
Balance, inventory at beginning of year	$1,876,372	$1,740,191
Increase (decrease) in inventory during year	(171,830)	136,181
Less: profit (loss) for the year (Exhibit A)		
	$1,704,542	$1,876,372

Note: The debit balance in this account at any time not to exceed $5,000,000.

Exhibit A

STATEMENT OF PROFIT AND LOSS
FOR YEAR ENDED MARCH 31, 1975

(with comparative figures for the preceding year)

	1975	1974
Sales	$4,251,200	$4,042,562
Cost of Sales–		
Inventory at beginning of year	1,876,372	1,740,191
Cost incurred during year	4,079,370	4,178,743
	$5,955,742	$5,918,934
Inventory at end of year	1,704,542	1,876,372
	$4,251,200	$4,042,562
Net profit or loss (−) for the year	nil	nil

Appendix 3

Veterans' Land Act Fund

TRANSACTIONS DURING THE FISCAL YEAR
ENDED MARCH 31, 1975

	Dr.	Cr.
Balance, March 31, 1974	543,894,434	
Re-payment of principal		49,812,409
Legislative reduction (Stat.) in sale prices		14,600
Credit represented by previous years' cheques cancelled in the current year		94,785
Conditional benefits earned		3,707,745
Land, including permanent improvements, purchased in current fiscal year and sold to veterans and civilians	66,768,358	
Stock and equipment purchased in current fiscal year and sold to veterans	1,022,546	
Properties purchased for future settlement, including general construction	148,332	
Refunds of surplus to veterans (Stat. Sec 24)	519,059*	
Balance, March 31, 1975		558,723,190
	$612,352,729	$612,352,729

*The Veterans' Land Act c. 280 R.S., as amended by c. 19 Statutes of 1965 and c. V4 Statutes of 1970, provides for the refund to veterans of surpluses resulting from sales of properties over the amounts owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of principal".

SECTION 30

1974-75
PUBLIC ACCOUNTS

Comparative Statements of Accounts Receivable

CONTENTS

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Comparative statement of accounts receivable by department and agency	30·2
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Deletions from accounts receivable by department and agency	30·5

Comparative Statement of Accounts Receivable

Departments and Agencies	At March 31, 1974							At March 31, 1975						
	Current Year			Previous Years				Current Year			Previous Years			
	Collectable		Uncollectable	Collectable		Uncollectable		Collectable		Uncollectable	Collectable		Uncollectable	
	Inter-departmental	Other		Inter-departmental	Other		Total	Inter-departmental	Other		Inter-departmental	Other		Total
AGRICULTURE	967	1,324,609	337		587,880	8,443	1,922,236		599,433			465,145	6,253	1,070,831
COMMUNICATIONS–														
Department		47,221	5		42,083	294	89,603	13,786	24,305	15		13,904	2,357	54,367
Canadian Radio-Television Commission	1,097	71			340	31	1,539		282	14	284	340	30	950
	1,097	*47,292*	*5*		*42,423*	*325*	*91,142*	*13,786*	*24,587*	*29*	*284*	*14,244*	*2,387*	*55,317*
CONSUMER AND CORPORATE AFFAIRS	3,101	727,460	661		2,116	24,987	758,325	1,929	462,379			435,561	24,102	923,971
ENERGY, MINES AND RESOURCES–														
Department	156,951	216,544	1,332	5,115	6,503	1,297	387,742	97,415	285,557	337	230	3,410	11,951	398,900
National Energy Board									4	7				11
	156,951	*216,544*	*1,332*	*5,115*	*6,503*	*1,297*	*387,742*	*97,415*	*285,561*	*344*	*230*	*3,410*	*11,951*	*398,911*
ENVIRONMENT	42,638	822,263	1,594	243	319,099	4,032	1,189,869	192,949	721,337	104,308		26,347		1,044,941
EXTERNAL AFFAIRS–														
Department (Note A)	6,202	377,933	2,582	3,009	2,036,851	10,880	2,437,457	2,671	129,765	3,529	4,698	2,360,621	8,718	2,510,002
Canadian International Development Agency		799,495	5		65,200	27,658	892,358		997,951			58,120	31,498	1,087,569
International Joint Commission									46					46
	6,202	*1,177,428*	*2,587*	*3,009*	*2,102,051*	*38,538*	*3,329,815*	*2,671*	*1,127,762*	*3,529*	*4,698*	*2,418,741*	*40,216*	*3,597,617*
FINANCE–														
Department (Note B)		8,482,535		2,229	22,942,180	1,363,556	32,790,500		14,957,615		2,229	27,450,012	545,900	42,955,756
Auditor General		26,395				7	26,402		29,712			7		29,719
Insurance		3,055	37		6,745	4,064	13,901		16,124			16,362	7,030	39,516
Tariff Board		266					266		1,026			266		1,292
		8,512,251	*37*	*2,229*	*22,948,925*	*1,367,627*	*32,831,069*		*15,004,477*		*2,229*	*27,466,647*	*552,930*	*43,026,283*
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS									94					94
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	2,249	1,042,183	28,456		883,460	242,807	2,199,155	11,133	1,535,599	67,892	103	810,328	267,434	2,692,489
INDUSTRY, TRADE AND COMMERCE–														
Department	330	1,572,945	197		560,835	18,601	2,152,908	582	1,683,651	15,093		810,980	30,007	2,540,313
Statistics Canada	8,524	60,403	1,850	931	13,693		85,401	3,997	39,253		257	5,676		49,183
	8,854	*1,633,348*	*2,047*	*931*	*574,528*	*18,601*	*2,238,309*	*4,579*	*1,722,904*	*15,093*	*257*	*816,656*	*30,007*	*2,589,496*
JUSTICE	9,520	3,335		342	359		13,556	60,339	199			3,438	325	64,301

LABOUR–														
Department	690	2,537			217		3,444		28,307			173		28,480
Information Canada	175,794	266,240				4,847	446,881	34	4,606	1	31	614		5,286
Canada Labour Relations Board					1,299		1,299		539					539
	176,484	*268,777*			*1,516*	*4,847*	*451,624*	*34*	*33,452*	*1*	*31*	*787*		*34,305*
MANPOWER AND IMMIGRATION–														
Department (Note C)		2,168,770	91,903		413,167	1,300,485	3,974,325		1,211,792	45,717		695,490	1,251,105	3,204,104
NATIONAL DEFENCE	2,061,269	16,982,165	45	1,990	9,241,041	2,127	28,288,637	1,588,120	8,959,875	6,562	65,706	11,819,621	2,053	22,441,937
NATIONAL HEALTH AND WELFARE	252,596	7,106,674	231,295	546	3,071,698	1,159,819	11,822,628	465,002	4,988,080	448,147	21,343	5,640,657	658,050	12,221,279
NATIONAL REVENUE–														
Customs and Excise (Note D)	21	9,558,291	64,411		6,585,920	1,745,602	17,954,245	6,089,616	15,403,943	227,825	255	6,454,438	1,169,979	29,346,056
Taxation (Note E)	11,179	93,118,437	35,208		483,380,669	17,232,805	593,778,298	5,219	121,957,974	116,317		548,862,228	22,777,702	693,719,440
	11,200	*102,676,728*	*99,619*		*489,966,589*	*18,978,407*	*611,732,543*	*6,094,835*	*137,361,917*	*344,142*	*255*	*555,316,666*	*23,947,681*	*723,065,496*
PARLIAMENT–														
The Senate		287					287		614					614
House of Commons	1,339	1,014		4,483	3,727		10,563	1,062	1,668		5,075	4,467		12,272
	1,339	*1,301*		*4,483*	*3,727*		*10,850*	*1,062*	*2,282*		*5,075*	*4,467*		*12,886*
POST OFFICE	180,189	696,476			66,121		942,786	285,367	4,795,814		6,720	197,856		5,285,757
PRIVY COUNCIL–														
Privy Council Office		183			103		286		262			2,399		2,661
Chief Electoral Officer		6					6							
Economic Council of Canada									59					59
		189			*103*		*292*		*321*			*2,399*		*2,720*
PUBLIC WORKS (Note F)	402,713	443,892	2,985	60	8,776,192	6,116	9,631,958	879,439	1,327,860	86	2,511	9,624,908	2,029	11,836,833
REGIONAL ECONOMIC EXPANSION (Note G)	1,880	4,659,200	455,360		3,111,019	2,402,928	10,630,387	305	3,258,404	34,938		5,716,896	4,146,068	13,156,611
SECRETARY OF STATE–														
Department		62,588			89,383		151,971	15,074	38,354			31,048		84,476
National Library (Note H)	175	675		25			875						1,031	14,698
National Museums	66,507	5,202				31	71,740		13,667				171	14,427
Public Archives	2,806	6,122	171	2,743	4,006	76	15,924	4,205	9,432	72		547		7,992
Public Service Commission	11,550	538			137		12,225	1,800	6,192					
	81,038	*75,125*	*171*	*2,768*	*93,526*	*107*	*252,735*	*21,079*	*67,645*	*72*		*31,595*	*1,202*	*121,593*
SOLICITOR GENERAL–														
Correctional Services	183,082	103,149	6	919	4,971	2,362	294,489	241,904	117,851	363	2,266	2,217	458	365,059
Royal Canadian Mounted Police	1,893	169,834			12,544		184,271	904,133	631,931	4,869		27,588	537	1,569,058
Departmental Administration		133					133		34,285				106	34,391
	184,975	*273,116*	*6*	*919*	*17,515*	*2,362*	*478,893*	*1,146,037*	*784,067*	*5,232*	*2,266*	*29,805*	*1,101*	*1,968,508*
SUPPLY AND SERVICES	16,311	437,023		10,800	31,324		495,458	60,101	287,850		2,646	36,275		386,872
TRANSPORT–														
Department	455,862	4,369,018	8,325	36	524,729	109,840	5,467,810	132,693	3,968,566	19,298	4,321	1,750,044	196,667	6,071,589
Canadian Transport Commission		224				47	271		2,057				271	2,328
	455,862	*4,369,242*	*8,325*	*36*	*524,729*	*109,887*	*5,468,081*	*132,693*	*3,970,623*	*19,298*	*4,321*	*1,750,044*	*196,938*	*6,073,917*

Comparative Statement of Accounts Receivable–*Concluded*

Departments and Agencies	At March 31, 1974							At March 31, 1975						
	Current Year			Previous Years				Current Year			Previous Years			
	Collectable		Uncollectable	Collectable		Uncollectable		Collectable		Uncollectable	Collectable		Uncollectable	
	Inter-departmental	Other		Inter-departmental	Other		Total	Inter-departmental	Other		Inter-departmental	Other		Total
TREASURY BOARD–														
Department		157,876			151,761	215	309,852		166,970			205,433	215	372,618
National Research Council	61,672	350,285	1,209	117	1,178	6,829	421,290	50,024	207,025	168	13	3,026	6,607	266,863
	61,672	*508,161*	*1,209*	*117*	*152,939*	*7,044*	*731,142*	*50,024*	*373,995*	*168*	*13*	*208,459*	*6,822*	*639,481*
URBAN AFFAIRS–														
Ministry of State								26,774	900			11,802		39,476
VETERANS AFFAIRS–														
Department		6,225,220	476,004		1,842,877	1,130,218	9,674,319	1,968	5,935,625	448,488		1,886,918	302,771	8,575,770
Total	4,119,107	162,398,772	1,403,978	33,588	544,781,427	26,811,004	739,547,876	11,137,641	194,844,834	1,544,046	118,688	625,435,162	31,451,425	864,531,796

Notes to Statements of Accounts Receivable

NOTE A–EXTERNAL AFFAIRS

Not included in the statement are amounts pertaining to security deposits for miscellaneous services and utilities in Crown leased and Crown owned accommodation provided for personnel posted abroad, for which memorandum accounts are maintained. These, amounts are as follows: $146,577 for 1973-74 and $86,596 for 1974-75.

NOTE B–FINANCE

The amount of $2,229 shown under previous years collectable–Interdepartmental covers fines levied under the former Wartime Prices and Trade Board which were paid to certain courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

NOTE C–MANPOWER AND IMMIGRATION

Summary statement of Memoranda Accounts Receivable maintained as at March 31, 1975, which have not been recorded in the Fiscal Accounts of the Government.

	CURRENT YEAR		PREVIOUS YEAR		
	Collectable	Uncollectable	Collectable	Uncollectable	TOTAL
	$	$	$	$	$
Adjustment Assistance to Immigrants	68,327	7,592	7,796	70,166	153,881
Overpayments–Canada Manpower Mobility Program	10,277	1,142	5,524	49,711	66,654
Advances to distressed Canadians			1,383	2,366	3,749
Czechoslovakian Student Loans			8,638	33,476	42,114
Interest Receivable	27,009		61,221	91,831	180,061
Miscellaneous	92,070		17,356	71,581	181,007
Overpayments–Canada Manpower Training Program	412,528	36,983	143,385	232,724	825,620
Passage Loans to Canadian Citizens and Settlers	2,918		15,979	47,938	66,835
Salary Overpayments	24,507		2,975	4,462	31,944
Overpayments–Local Initiatives Program	574,156		431,233	646,850	1,652,239
	1,211,792	45,717	695,490	1,251,105	3,204,104

NOTE D–NATIONAL REVENUE–CUSTOMS AND EXCISE

Not included in the statement is a contingent receivable estimated at $40,761,054 for duty and tax relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive programs.

The total receivables represent 21,450 accounts and consist of:

	Customs	Excise	Total
Active and Collectable This amount represents current debts and debts on which collection action is presently being taken, and represents 13,245 accounts.	13,664,322	5,019,123	18,683,445
Disputed–Under appeal There are 5,042 accounts which have been disputed or are under appeal as provided for under governing acts and regulations.	2,818,622	2,220,397	5,039,019
Bankruptcies There are 641 accounts where an official assignment or receiving order has been filed under the Bankruptcy Act.	297,672	3,928,116	4,225,788
Uncollectable These are debts on which all avenues of collection have been exhausted, and which are awaiting authority for deletion, or are in the process of being submitted to the Departmental Uncollectable Committee for review. There are 2,522 such debts.	360,640	1,037,164	1,397,804
	$17,141,256	$12,204,800	$29,346,056

NOTE E–NATIONAL REVENUE–TAXATION

The total receivables amounted to $693,719,440 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
By Classification:		$		$		$
Income Tax–						
Individuals–						
Deductions at source	38,749	45,392,132	1,417	4,002,808	40,166	49,394,940
Other Collections	489,825	375,162,996	11,999	16,441,654	501,824	391,604,650
Deferred Tax	1,922	2,966,313			1,922	2,966,313
Corporations	24,245	220,696,192	375	2,346,762	24,620	223,042,954
Non-Resident	1,852	9,989,107	80	86,711	1,932	10,075,818
Estate tax	348	14,153,276	5	7,197	353	14,160,473
Provincial succession duty and gift tax	164	2,422,915	1	41	165	2,422,956
Sundries	242	42,490	174	8,846	416	51,336
	557,347	670,825,421	14,051	22,894,019	571,398	693,719,440

	Number of Accounts	Total
By collection status (in thousands of dollars):		$
Current Assessments:		
Assessed since January 1, 1975 (All categories including Bankrupt, etc.)	166,408	121,972,154
Deferred Tax*	1,922	2,966,313
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable	13,835	22,769,409
Bankrupts	6,961	27,632,796
Under appeal	525	24,350,501
Others:		
(a) Under arrangement	64,738	177,628,620
(b) Under definitive action	20,411	72,136,649
(c) Not under definitive action	125,660	237,822,421
(d) Minor balance	170,540	6,389,241
Sundries	416	51,336
	571,416	693,719,440

*Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE F–PUBLIC WORKS

Under the heading of previous years collectable March 31, 1975 are included the following deferred accounts:

Electric Reduction Company of Canada Ltd	2,845,745
Gullbridge Mines Ltd	185,661
Gulf Oil Canada Ltd	5,018,748
St Maurice River Drive Co Ltd	16,233
Ottawa Civil Service Recreation Assoc	5,700
Upper Ottawa Improvement Company	65,392
	$8,137,479

NOTE G–REGIONAL ECONOMIC EXPANSION

The unmatured debt for sale agreements for the South West Saskatchewan Irrigation Projects, is as follows:

Principal	146,685
Interest	16,583
	$163,268

NOTE H–NATIONAL LIBRARY–Canadiana Proof Services has been discontinued.

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1974-75

DEPARTMENT OR AGENCY	Number of Items	Amount	Authority
AGRICULTURE	57	8,541	Sec. 18, Financial Administration Act.
	2	283	Bankruptcy Act.
COMMUNICATIONS	1	10	Sec. 18, Financial Administration Act.
ENERGY, MINES AND RESOURCES	219	2,986	Sec. 18, Financial Administration Act.
ENVIRONMENT	9	1,101	Sec. 18, Financial Administration Act.
EXTERNAL AFFAIRS	178	16,202	Sec. 18, Financial Administration Act.
FINANCE–			
Department	405	262,729	Sec. 18, Financial Administration Act.
	49	148,287	Treasury Board
	9	75,087	Vote 1d
	34	159,761	Bankruptcy Act.
Insurance	97	1,863	Sec. 18, Financial Administration Act.
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	239	52,497	Sec. 18, Financial Administration Act.
	1	76,802	Vote 30d
INDUSTRY, TRADE AND COMMERCE–			
Department	61	5,068	Sec. 18, Financial Administration Act.
Statistics Canada	216	7,785	Sec. 18, Financial Administration Act.
LABOUR–			
Information Canada	6	393	Sec. 18, Financial Administration Act.
MANPOWER AND IMMIGRATION–			
Department	34,275	*1,508,029	Sec. 18, Financial Administration Act.
Unemployment Insurance Commission	1,620	279,190	Sec. 49 (4) Unemployment Insurance Regulations.
	5,240	891,055	Sec. 175 (1) Unemployment Insurance Regulations.
NATIONAL DEFENCE	541	18,799	Sec. 18, Financial Administration Act.
NATIONAL HEALTH AND WELFARE	3,799	52,699	Sec. 18, Financial Administration Act.
NATIONAL REVENUE–			
Customs and Excise	696	424,250	Sec. 18, Financial Administration Act.
	34	56,569	Bankruptcy Act.
	93	1,417,938	Vote 1b
Taxation	5,834	3,387,445	Sec. 18, Financial Administration Act.
	2,492	3,940,214	Bankruptcy Act.
	300	7,321,220	Vote 5d
POST OFFICE	50	9,634	Sec. 18, Financial Administration Act.
PUBLIC WORKS	8	2,780	Sec. 18, Financial Administration Act.
	1	8,983	Vote 20d
SECRETARY OF STATE–			
National Library	21	243	Sec. 18, Financial Administration Act.
Public Service Commission	9	99	Sec. 18, Financial Administration Act.
SOLICITOR GENERAL–			
Correctional Services	592	10,668	Sec. 18, Financial Administration Act.
Royal Canadian Mounted Police	65	6,534	Sec. 18, Financial Administration Act.
SUPPLY AND SERVICES	398	1,692	Sec. 18, Financial Administration Act.
TRANSPORT	2,583	34,426	Sec. 18, Financial Administration Act.
TREASURY BOARD–			
Department	59	353	Sec. 18, Financial Administration Act.
National Research Council of Canada	118	1,401	Sec. 18, Financial Administration Act.
URBAN AFFAIRS	1	590	Sec. 18, Financial Administration Act.
VETERANS AFFAIRS	7,691	1,643,283	Sec. 18, Financial Administration Act.

*Included in the amounts reported, are 1,050 accounts totalling $259,662.23 which have been deleted from Fiscal Accounts of Canada.

SECTION 31

1974-75
PUBLIC ACCOUNTS

Professional and Special Services

(Payments by services with individual payments of $2,000 or over)

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PROFESSIONAL AND SPECIAL SERVICES

(Payments by services with individual payments of $2,000 or over)

AGRICULTURE

ADMINISTRATION PROGRAM

Advertising and News Release $6,432—Canada News Wire Montreal Que $3,000.

Acquisition Services $79,098—Government of Canada—Supply and Services Ottawa Ont $79,098.

Audit Services $30,187—Government of Canada—Supply and Services Ottawa Ont $30,187.

Clerical and Stenographic Assistance $36,464—Office Overload Ottawa Ont $16,281, Ottawa and District Association for the Mentally Retarded Ottawa Ont $6,710, Province of Manitoba Winnipeg Man $9,646.

Data Processing Services $1,106,437—Accur Punch Ottawa Ont $2,201, Adga Ltd Ottawa Ont $27,737, Alphatext Ltd Ottawa Ont $85,312, A M R International Inc New York City NY USA $2,545, Com-Share Ltd Rexdale Ont $34,238, Computel Sytems Ltd Ottawa Ont $233,259, Computer Sciences Canada Ltd Calgary Alta $54,746, Computer Sciences Canada Ltd Montreal Que $47,329, Computing Elements Development Waterloo Ont $2,880, Control Data Canada Ltd Willowdale Ont $33,000, Cyberco Inc Montreal Que $31,161, Datacap Ltd Ottawa Ont $23,229, Datacrown Ltd Willowdale Ont $220,331, Dataline Systems Ltd Toronto Ont $8,164, Data Logic Canada Ltd Ottawa Ont $4,064, Government of Canada—Communications Ottawa Ont $3,795; Energy, Mines and Resources Ottawa Ont $8,026; Supply and Services Ottawa Ont $3,060; National Research Council Ottawa Ont $5,445 and Statistics Canada Ottawa Ont $7,605, IBM Canada Ltd Don Mills Ont $85,970, Maritime Computers Ltd Halifax NS $23,419, Project 2000 Computing Services Ottawa Ont $5,289, Saskatchewan COMP Regina Sask $17,925, Sigma Computer Services Vancouver BC $13,186, Systems Approach Ltd Ottawa Ont $3,718, Systems Dimensions Ltd Ottawa Ont $13,137, 3PM Canada Ltd Scarborough Ont $9,312, University of: Laval Quebec Que $5,179; Michigan State East Lansing Mich USA $3,936; Sherbrooke Sherbrooke Que $2,966; British Columbia Vancouver BC $19,374; Guelph Guelph Ont $9,747; Manitoba Winnipeg Man $6,962 and New Brunswick Fredericton NB $7,534, Westinghouse Canada Ltd Ottawa Ont $15,165.

Hospitality $18,714,—Banff Spring Hotel Banff Alta $6,000, Canada Catering Co Ltd Ottawa Ont $2,125, University of Guelph Guelph Ont $3,000.

Land Transfer Services $903,609—Farm Credit Corporation Ottawa Ont $903,609.

Language Training $367,601—Berlitz School of Languages Ottawa Ont $357,303, J O Lantoine Ottawa Ont $10,298.

Management Consultants and Contract Research $142,320—B K Acton Vancouver BC $4,165, Compress Canada Ltd Toronto Ont $6,097, I L Corbridge Provo Utah USA $28,625, W B Downey Coulter Man $2,222, Gordon International Research Associates Geneva Switzerland $15,759, Arthur Lerner Guelph Ont $9,750, Paul Melnychyn Hudson Que $5,500, M E Pringle Vancouver BC $4,000, W A Rabe Alexander Man $2,998, Carol E C Smith Ottawa Ont $8,020, R A Stutt Ottawa Ont $4,218, University of: Alberta Edmonton Alta $4,357; British Columbia Vancouver BC $6,997; Guelph Guelph Ont $5,967; Laval Quebec Que $2,856 and Saskatchewan Regina Sask $5,509, Wye College Ashford England $2,166.

Printing $5,929—Government of Canada—Statistics Canada Ottawa Ont $4,877.

Health Services $30,550—Government of Canada—National Health and Welfare Ottawa Ont $30,550.

Security Services $66,076—Canadian Corps of Commissionaires Hamilton Ont $28,490, Grant Security Services Ltd Ottawa Ont $37,586.

Speech Writing $6,700—L Lomax Ottawa Ont $6,700.

Storage and Warehousing $22,153—Government of Canada—Supply and Services Ottawa Ont $21,966.

Training and Educational Services $381,861—Control Data Institute Willowdale Ont $36,619, Government of Canada—Public Service Commission Ottawa Ont $345,242.

Translation $4,777—International Simultaneous Montreal Que $4,588.

Other Types of Services $40,943.

RESEARCH PROGRAM

Acquisition Services $187,487—Government of Canada—Supply and Services Ottawa Ont $187,487.

Analysts' Fees $9,892—University of Saskatchewan Saskatoon Sask $3,934.

Artificial Insemination Services $5,796.

Chick Sexing $2,808—J H Nishikichama Trenton Ont $2,118.

Protection Services $233,191—Canadian Corps of Commissionaires Ottawa Ont $96,302, Grant Security Services Ltd Ottawa Ont $91,410.

Education, Training and Development $37,740—Government of Canada—Public Service Commission Ottawa Ont $7,800.

Fire and Public Police Protection $2,127.

Garbage Removal Service $22,627—Gloucester Disposal Service Ottawa Ont $12,750.

Janitor Services $261,804—Bee Clean Company of Brandon Ltd Brandon Man $6,142, Cleanse All Products and Janitor Service Kaleden BC $15,675, Corporation of Sanibec Quebec Que $18,356, Economy Building Maintenance Ltd Saskatoon Sask $26,126, Empire Cleaning Service Ltd Regina Sask $2,543, Four Season's Cleaning Services St Catharines Ont $12,100, Gordon Loseh Douglas Lake BC $12,735, Heinz Serziko Saskatoon Sask $30,690, Johnston Cleaners Ltd St John's Nfld $5,665, Lussier Window Cleaning St Jean Que $5,616, Modern Building Cleaning Windsor Ont $20,251, Modern Building Cleaning Winnipeg Man $35,673, Nancy Jo Janitor and Maintenance Services Chilliwack BC $7,810, Norfolk Maintenance Service Simcoe Ont $6,761, The Maintenance Man Charlottetown PEI $23,100, Valton Clean Vancouver BC $14,282, Wallace Johnstone Fredericton NB $16,250.

Laundry, Dry Cleaning and Related Services $27,852—Sunshine Uniform Supply Ottawa Ont $5,963.

Lecturers, Seminar Speakers and Counsellors $6,148.

AGRICULTURE—*Continued*

Management Consultants and Contract Research $378,525—Canadian Bio Resources Engineering Ltd Cloverdale BC $24,400, Department of Agriculture Edmonton Alta $24,129, Department of Agriculture and Rural Development Fredericton NB $8,562, D R Coote Ottawa Ont $21,685, Kemptville College of Agricultural Technology Kemptville Ont $8,057, L'Association des Jardiniers Maraîchers de la Région de Montréal Montreal Que $12,950, Ministry of Agriculture and Food Essex Ont $6,489, New Liskeard College of Agricultural Technology New Liskeard Ont $3,807, Nova Scotia Agricultural College Truro NS $23,367, Nova Scotia Technical College Halifax NS $34,524, Prince Edward Island Vegetable Commodity Marketing Board Charlottetown PEI $10,950, Provincial Technical Services Branch Winnipeg Man $13,419, Quebec Ministry of Agriculture Quebec Que $15,086, Ridgetown College of Agricultural Technology Ridgetown Ont $7,012, University of: Alberta Edmonton Alta $11,816; British Columbia Vancouver BC $17,802; Guelph Guelph Ont $9,857; Laval Quebec Que $16,132; Manitoba Winnipeg Man $43,964; McGill Montreal Que $27,336 and Saskatchewan Saskatoon Sask $37,078.

Official Hospitality $4,717.

Scientific Services $242,503—Commonwealth Institute of Biological Control Ottawa Ont $34,919, Government of Canada—National Research Council Ottawa Ont $194,989.

Snow Removal $12,041—Choctaw Construction Company Ottawa Ont $12,041.

Veterinary Services $14,913.

Other Types of Services $126,177.

PRODUCTION AND MARKETING PROGRAM

Acquisition Services $67,118—Government of Canada—Supply and Services Ottawa Ont $67,118.

Analysts' Fees $2,511—United States Department of Agriculture Chicago Ill USA $2,511.

Clerical and Stenographic Staff Assistance $77,589—Miss Stacey Personnel Ottawa Ont $7,784, Miss 500 Ottawa Ont $4,379, Office Overload Ottawa Ont $34,937 and Vancouver BC $4,858, Personnel Pool Ottawa Ont $24,714.

Protection Services $21,736—Canadian Corps of Commissionaires Montreal Que $10,212, Grant Security Services Ltd Ottawa Ont $11,524.

Data Processing Services $71,984—Digital Methods Ltd Ottawa Ont $61,077.

Education Development and Training Services $69,020—Government of Canada—Public Service Commission Ottawa Ont $55,696.

Housing Feed and Care for Birds for Blood Typing Studies $23,000—Sterling McEwen North Gower Ont $23,000.

Laundry and Related Services $45,269.

Management Consultants and Contract Research $42,637—Hector Hill Truro NS $5,350, D N Huntley Don Mills Ont $8,600, R J Marsh Mooretown Ont $2,200, The Public Press Ltd (Agritel Division) Winnipeg Man $6,750, A Vielfaure La Broquerie Man $4,150.

Official Hospitality $3,714.

Other Scientific Services $12,152—University of Guelph Guelph Ont $5,000.

Training of Dogs and Testing of Electronic Equipment for Inspection $10,490—Government of Canada—Royal Canadian Mounted Police Ottawa Ont $10,490.

Other Types of Services $50,032.

HEALTH OF ANIMALS PROGRAM

Boarding House Operations $7,806—Mrs Maurice Boulanger Montmagny Que $7,806.

Cattle Backtagging for Brucellosis Control $477,800—Alberta Livestock Co-Op Calgary Alta $5,853, G F Bailey Saskatoon Sask $4,089, British Columbia Livestock Producers Co-Op Kamloops BC $5,921, G Brooks Lethbridge Alta $3,546, Camrose Auction Co Camrose Alta $3,929, M Cmoc Yorkton Sask $8,165, Community Auction Sales Pincher Creek Alta $2,063, Coopérative Fédérée de Québec Riv Hatée Que $2,030, R D Courte Medicine Hat Alta $7,426, Dauphin Livestock Auction Gilbert Plains Man $2,250, P Delparte Saskatoon Sask $3,149, G A Dixon Spiritwood Sask $2,459, Dann & Levack Ltd Toronto Ont $2,587, Encans d'animaux de Québec Inc St Romuald Que $5,648, H Ferres Swift Current Sask $3,158, H Fleury Montreal Que $12,702, Fort MacLeod Auction Mart Fort MacLeod Alta $11,299, Francis Auction Service Whitewood Sask $2,396, F L Frank Brandon Man $7,160, Galetta Livestock Sales Arnprior Ont $2,612, Gamble & Rogers Ltd Toronto Ont $4,077, G Gillis Swift Current Sask $3,884, Glengarry Comm Auction Lancaster Ont $3,884, Hanna Round-Up Auction Hanna Alta $2,186, D Hanson Saskatoon Sask $5,231, J C Hunter Langley BC $4,343, Keady Livestock Market Tara Ont $3,121, Kitchener Stock Yards Kitchener Ont $10,739, L Kapytko Winnipeg Man $7,323, Lacombe Auction Mart Lacombe Alta $2,709, Leo's Livestock Exchange Ottawa Ont $9,764, Les Encans de la Ferme Inc St Pie Que $8,752, Listowel Livestock Market Listowel Ont $2,508, Maple Creek Auction Ring Maple Creek Sask $2,686, Marché d'Animouse Talbot Inc Que $5,405, Marché d'Animaux Vivants La Guadeloup Que $2,563, L Mason Saskatoon Sask $2,309, R W McGuire Stonewall Man $12,898, Melita Auction Mart Malita Man $3,308, Newton & McConvey Ltd Toronto Ont $5,333, Nipawin Auction Services Nipawin Sask $2,028, Parkland Auction Mart Leross Sask $2,022, K Pearman Moose Jaw Sask $2,567, Perlich Bros Auction Lethbridge Alta $3,589, Red Deer Livestock Mart Red Deer Alta $3,547, Richey Fay & Armstrong Ltd Toronto Ont $2,409, Rimbey Auction Mart Rimbey Alta $2,165, Saskatchewan Wheat Pool North Battleford Sask $12,939 and Talbotville Ont $2,150, J Short Spruce Home Sask $10,189, R J Smith Ponoka Alta $4,343, D Thorsen Prince Albert Sask $2,187, Tisdale Auction Services Tisdale Sask $2,783, United Co-Op of Ottawa Toronto Ont $3,314, C Vold Ponoka Alta $3,042, Vold Jones & Vold Auction Co Ponoka Alta $6,271, Weiller & Williams Ltd Roblin Man $2,447.

Char Services $20,165—R Bourque Middle Sackville NB $4,800, Flying Dutchman Guelph Ont $3,720, B Haigh Burnaby BC $4,700.

Acquisition Charges $43,214—Government of Canada—Supply and Services Ottawa Ont $43,214.

Education Development and Training Services $8,221—Government of Canada—Public Service Commission Ottawa Ont $5,650.

Laboratory Test Services $71,277—Animal Virus Research Institute Purbright England $71,277.

AGRICULTURE—*Continued*

Laundry and Related Services $270,036—Acme Linen Supply Winnipeg Man $18,232, Canadian Linen Supply Moncton NB $6,870; Toronto Ont $56,912; Regina Sask $18,534; Calgary Alta $37,844 and Vancouver BC $8,242, Capital Commercial Laundry Vanier Ont $4,146, Double Z Garment Ltd Kitchener Ont $12,407, Hector Jalicœur Inc Montreal Que $50,500, Perth Brandon Ltd Brandon Man $3,492.

Maintenance of Quarantine Station $2,425—J W Chubaty Emerson Man $2,425.

Other Scientific Services $5,669—University of Guelph Guelph Ont $5,000.

Services in Connection with Quarantine and Importation of Animals into Canada $681,442—Cofranimex Paris France $481,629, Monsieur Le Tresorier Payeur Iles St Pierre et Miquelon $195,567, Henry Moraze Iles St Pierre et Miquelon $4,246, All expenditures are recoverable from Importers.

Technicians Services for taking Blood Samples $472,877—B Ahenakew Shell Lake Sask $2,123, W Asbreuk Malloytown Ont $2,819, J Barsi Kennedy Sask $6,352, N Bass Toutes-Aides Man $2,813, W Beckett Owen Sound Ont $4,042, W P Benoit Ottawa Ont $3,271, M Bernier St Isidore Que $2,183, W Brown Chesley Ont $4,287, R G Byers Lloydminster Sask $2,856, B Byrne Lloydminster Sask $2,414, M Campeau St Andre Que $8,652, T Chappel Baharm Sask $2,240, T Dahlseide Pierceland Sask $2,415, G E Dauerne Bath Ont $3,341, G Delparte Saskatoon Sask $2,992, G Derkson Borden Sask $2,310, G Desrocher Ste Ambraise de Kildare Que $2,488, R Detchon Lloydminster Sask $2,788, L E Didychuk Toute-Aides Man $2,635, R Dumont Rouyn Que $2,604, D Eddingfield Unity Sask $2,919, R Everest Prince Albert Sask $3,795, W Farkash Vermilion Alta $3,721, C Farbes Lashburn Sask $2,295, W Gilbart Keene Ont $2,653, A Grimes Navan Ont $4,308, G P Grimes Navan Ont $3,169, K Hamon Regina Sask $2,380, G C Hodges North Gower Ont $3,986, K Honeywell Ottawa Ont $2,755, J E Johnson Camrose Alta $6,836, L A Katerynych Richard Sask $4,357, N Kennedy Winchester Ont $4,914, W Koggel Glen Robertson Ont $2,404, M Katelka North Battleford Sask $7,757, R Lafrance Trois Pistoles Que $6,447, E Lafreniere Gatineau Que $3,738, P Y Lalonde Cumberland Ont $5,981, I Lawson Killarny Man $2,563, J Levesque Ottawa Ont $3,842, G Lindman Vanscoy Sask $5,202, W Link St Paul Alta $2,026, L Loxton Powassan Ont $2,026, R MacMillan Lombardy Ont $2,603, C Mailman Cayer Man $2,365, I Malcomson Alexandria Ont $4,746, G Malenfont St Hubert Que $3,874, L J Masson Saskatoon Sask $2,174, L McGowan Godfrey Ont $2,478, M G McNeely Cumberland Ont $9,097, G McQuay Stettler Alta $3,027, R A McTavish Asquith Sask $5,372, F Menard Embrun Ont $9,423, Y Mercier Russell Ont $3,402, K Mikel Consecon Ont $2,804, J A Morris Gladstone Man $3,294, H J Mulligan Oakwood Ont $2,410, Wm P O'Brian Corunna Ont $4,005, P O'Neil Cobden Ont $2,814, W Parks Napanee Ont $2,800, B Payne Osgoode Ont $2,264, N Plourde Alma Que $2,312, T Poncelet Meskanaw Sask $2,296, G Poulin St Martin de Beauce Que $3,195, Y Ravary Vankleek Hill Ont $3,633, J Richards North Augusta Ont $2,018, J G Robinson Carberry Man $3,927, B Ray Hoey Sask $3,387, K R Sample Rapid City Man $5,219, N Scramstad Wadena Sask $2,150, D Sheriff Estevan Sask $2,453, R T Smith Ponoka Alta $6,315, A D Swanton Dauphin Man $4,122, N W Taylor Saskatoon Sask $2,588, W Taylor Rockland Ont $4,508, J R Theisson Vauxhall Alta $2,404, L B Thiele Winnipeg Man $3,398, A Thompson Elkhorn Man $2,350, J Thomson Chesley Ont $2,079, J L Linant Westlock Alta $4,462, G Trach Two Hills Alta $4,184, S Viste Hanna Alta $2,342, N Welrer Elmwood Ont $2,562, R C Yungneyer Kamloops BC $6,118.

Veterinary Services $383,254—J P Asselin Valleyfield Que $5,040, J Baron Plessisville Que $5,880, J M Barrette Sutton Que $8,050, R Beauchemin Montreal Que $2,732, L Belisle Ormstown Que $4,655, P E Belley Boucherville Que $6,300, A Berleur Mont St Gregoire Que $5,785, R Breton Lyster Que $4,305, E G Clark Clarenceville Que $2,100, C L Coglin Listowel Ont $3,500, J Conti Verner Ont $4,795, J G Crete St Janete Que $2,994, D Crateau Thetford Mines Que $4,200, J Desrasiers Louiseville Que $4,585, Wm Dion Ottawa Ont $3,012, D Docksteader Chesterville Ont $4,375, E Fouarge St Sebastien Que $2,292, H M Gaugh Mount Brydges Ont $7,543, G Gratton Embrun Ont $3,450, E W Gray Truro NS $2,520, H K Hallatg Elmira Ont $15,644, F A Harsley Huntingdon Que $7,233, G H Hudon Disraeli Que $6,440 P Jessen Melita Man $2,065, J J Jette Labelle Que $5,952, H Johnston Prescott Ont $4,935, J A Johnston Brockville Ont $2,100, M Landry Bedford Que $5,630, A Lanthier Dalkeith Ont $5,460, U Lavigne Rockland Ont $8,330, T J Lawson Carman Man $4,182, D C MacLennan Lethbridge Alta $2,884, A MacKenzie Duncan Cove NS $2,980, J W MacPherson Guelph Ont $2,200, J G Maisonneuve St Isidore Ont $8,173, R J McClenaghan Ottawa Ont $2,608, W McCouley Roblin Man $3,780, D A McKill Ottawa Ont $3,985, G E Meek Stonewall Man $3,990, J H Mills Ottawa Ont $3,360, M Morier Massueville Que $3,675, D Mulloney Chelmsford Ont $2,582, J P Murray Oxbow Sask $2,660, P O'Donnel Richmond Que $2,135, G Page Cowansville Que $5,937, J N Perry Ottawa Ont $15,000, L Phillips Morden Man $2,660, J Plomteux Cowansville Que $3,195, M Prychidko Winnipeg Man $2,356, A C Rathwell Navan Ont $5,269, R J Roelofson Campbellville Ont $3,850, T A Sanderson Listowel Ont $2,415, K W Schiedel St Mary's Ont $3,325, M Schoonderward Athabasca Alta $4,795, R Shute Leduc Alta $2,853, R I Sinclair Thunder Bay Ont $5,425, W Sjaarda Listowel Ont $5,302, H V Skelding Gananoque Ont $5,985, P E Vincent Plantagenet Ont $9,642, W R Warrell Navan Ont $3,360, D W Wilson Athens Ont $8,680, J B Wilson Gananoque Ont $2,905, W J Walfe Russell Man $2,118, H Zuege Edmonton Alta $2,852.

School Tuition—Children of Government Employees $2,738—Rothesay Collegiate School Rothesay NB $2,173.

Protection Services $20,378—Grant Security Services Ltd Ottawa Ont $19,879.

Artificial Insemination $2,200—J W MacPherson Guelph Ont $2,200.

Packing Brucellosis Blood Vials $5,420—Les Ateliers de L'Outouais Hull Que $5,420.

Training of dogs and testing of Electronic Equipment for Inspection $15,807—Government of Canada—Royal Canadian Mounted Police Ottawa Ont $15,807.

Other Types of Services $36,314.

AGRICULTURE—*Concluded*

CANADIAN GRAIN COMMISSION PROGRAM

Acquisition Services $120,888—Government of Canada—Supply and Services Ottawa Ont $120,888.

Analyst's Fees $9,750—J Timmerman Winnipeg Man $9,750.

Education Development and Training Services $17,425—Government of Canada—Public Service Commission Ottawa Ont $13,255.

Laundry, Dry Cleaning and Related Services $3,401.

Legal Services $17,203—Government of Canada—Justice Ottawa Ont $3,293, McLaws and Company Calgary Alta $12,332.

Management Consultants and Contract Research $25,988—V B Cooke Thunder Bay Ont $5,500, C D Howe Vancouver BC $11,468, Underwood McLellan Co Saskatoon Sask $8,500.

Protection Services $11,340—Canadian Corps of Commissionnaires Calgary Alta $11,340.

Other Types of Services $8,825.

CANADIAN DAIRY COMMISSION

Audit Services $80,000—Government of Canada—Supply and Services Ottawa Ont $80,000.

Clerical and Stenographic Staff Assistance $38,390—Office Overload Ottawa Ont $38,390.

Consultative Committee $20,218.

Other Types of Services $3,756.

CANADIAN LIVESTOCK FEED BOARD

Data Processing $5,668—Government of Canada—Supply and Services Ottawa Ont $2,722, La Société internationale d'équipement et de conseil Montreal Que $2,946.

Management Consultants and Contract Research $12,917—G Winter Vancouver BC $11,000.

Printing Services $2,594.

Secretarial and Stenographic Assistance $7,304—Office Overload Montreal Que $4,869.

Other Types of Services $3,187.

COMMUNICATIONS

Accounting Services $26,750—Government of Canada—Supply and Services—Audit Services Ottawa Ont $26,750.

Cleaning Services $135,694—Andre Blouin Aylmer Que $2,470, Government of Canada—Transport Ottawa Ont $17,059, Sano Ltd Ottawa Ont $101,358.

Clerical and Secretarial Services $120,005—DOT Personnel Services Ottawa Ont $4,265, Manpower Business Services Ottawa Ont $2,209, Miss 500 Ottawa Ont $9,872, Miss Stacey Personnel Ottawa Ont $23,348, Office Assistance Canada Vancouver BC $2,095, Office Overload Ottawa Ont $24,527, Ottawa-Hull Bilingual Personnel Ltd Ottawa Ont $8,120, Personnel Pool Ottawa Ont $27,903, Victor Temporaries Ottawa Ont $13,793.

Contract Services $2,696,070—ADGA Ltd Ottawa Ont $280,047, Aerospace Engineering and Research Concord Ont $6,881, Andrews Antenna Co Ottawa Ont $10,395, Claude Autin Quebec Que $7,662, Baker Lake Settlement Baker Lake NWT $2,292, Bell Canada-Northern Electric Research Ltd Ottawa Ont $37,325, Big Trout Lake Bank Council Big Trout Lake Ont $11,676, CAE Electronics Ltd St Laurent Que $6,697, Canadian Astronautics Ltd Ottawa Ont $15,213, Canadian General Electric Ottawa Ont $65,369, Canadian Design Service Co Ltd Toronto Ont $19,503, Canadian Information Processing Society Toronto Ont $2,450, Canadian Marconi Ltd Montreal Que $49,750, Canadian Systems Group Establishment Missassauga Ont $8,788, Carleton Opinion Research Ottawa Ont $18,921, Charette Designers Montreal Que $7,834, Chief Aglace Chapman Big Trout Lake Ont $2,333, G O Coldevin Pierrefonds Que $4,900, Computing Devices Ltd Ottawa Ont $38,775, Control Data Canada Ltd Ottawa Ont $4,806, Cytechnics Ltd Ottawa Ont $5,780, Data Direction SWD Ltd Montreal Que $2,000 Ralph C Deans Ottawa Ont $2,550, Digital Methods Ottawa Ont $253,064, Dittberner and Associates Bethesda Md USA $8,500, Don White Consultants Inc Germantown Md USA $9,333, Donner and Lazar Research Associates Toronto Ont $5,000, Miss Eiko Emori Ottawa Ont $2,157, Electrical Engineering Consociates Ltd Toronto Ont $4,300, Les Entreprises Hermes Inc Ottawa Ont $9,618, Foster Design Co Inc Wichita Kan USA $36,825, Franpost Consultants Ltd Ottawa Ont $5,020, A Gopinath Banger Caerns England $2,500, Government of Canada—Supply and Services Ottawa Ont $20,058; National Research Council Ottawa Ont $2,000 and National Film Board Ottawa Ont $2,154, Hitech Canada Ltd Ottawa Ont $23,859, Hughes Aircraft International Service Co North Gower Ont $37,764, Jamieson and Radford Guelph Ont $2,500, Katcard Systems Ottawa Ont $36,817, James Kendall Missassauga Ont $10,576, Kendall Associates Ottawa Ont $18,433, Arthur D Little Cambridge Mass USA $7,500, Kenneth Logan and Associates Beaconsfield Que $16,000, MacGregor Industrial Carleton Place Ont $5,922, Ian Martin and Associates Ottawa Ont $146,616, Miller Communications Systems Ltd Kanata Ont $16,396, V C McCabe Burlington Ont $20,624, Nautical Electronic Lab Halifax NS $58,245, Ottawa Customs Brokers Ottawa Ont $21,180, Ottawa Mould Craft Ltd Ottawa Ont $46,035, T D Overhill Engineering Ltd Ottawa Ont $7,792, PAS Action Service Vanier Ont $16,760, Petrie Telecommunications Ltd Ottawa Ont $20,417, Philco Ford of Canada Ltd Don Mills Ont $216,497, J Poisson Rosemere Que $5,200, Price Waterhouse Associates Ottawa Ont $3,307, Quasar Systems Ltd Ottawa Ont $65,448, RCA Ltd Ste Anne de Bellevue Que $361,115, Rideau Microwave Ltd Ottawa Ont $36,960, Gilles Robert et Associés Inc Montreal Que $22,843, Ross Construction Engineering Senneterre Que $4,250, Sharon Electronics Ltd Ottawa Ont $71,745, I P Sharp Associates Ltd Ottawa Ont $18,946, John Sifton Ottawa Ont $4,950, Sinclair Radio Laboratories Ltd Concord Ont $3,335, Sorecom Inc Montreal Que $28,277, Sores Inc Montreal Que $97,828, Spar Aerospace Products Ltd Toronto Ont $221,733, D V Sulway Bells Corners Ont $2,024, Telesat Canada Vanier Ont $3,173, Temprotech Office Services Ottawa Ont $2,568, University of: Carleton Ottawa Ont $8,016; Laval Quebec Que $33,103 and Western Ontario London Ont $8,846, United Aircraft Longueuil Que $14,833, Wackid Radio Television Laboratories Ltd Ottawa Ont $2,348, Windsor Communications Windsor Ont $2,050, Rueben Wright Owen Sound Ont $3,528.

COMMUNICATIONS—*Continued*

Data Processing $406,282—A-1 Data Services Ottawa Ont $30,111, Bell Canada Ottawa Ont $33,745, Computel Systems Ltd Ottawa Ont $16,368, Comshare Ltd Ottawa Ont $12,130, Computer Sciences Canada Ottawa Ont $28,338, Richard A Freeman Ottawa Ont $4,980, Geller and Associates Montreal Que $14,000, Government of Canada—National Research Council Ottawa Ont $2,356 and Supply and Services Ottawa Ont $39,093, Hewlett Packard Mississauga Ont $3,247, IBM Canada Ltd Don Mills Ont $20,291, McGill University Montreal Que $29,030, Quasar Systems Ltd Ottawa Ont $19,560, I P Sharp and Associates Ottawa Ont $24,643, Systems Dimensions Ltd Ottawa Ont $97,216, Urwick Currie and Partners Ltd Ottawa Ont $6,200.

Engineering Services $15,538—Government of Canada—Public Works $5,589, Philip A Lapp Toronto Ont $3,959, Scientific Atlantic Pan American Inc New York City NY USA $5,940.

Health and Welfare Services $13,534—Government of Canada—National Health and Welfare Ottawa Ont $13,534.

Legal Services $19,208—Laing Weldon Courtois Clarkson Parson and Tetrault Montreal Que $14,723, Boily Renillard Henry Boulianne Montreal Que $3,678.

Management Consulting Services $455,278—R Beck Montreal Que $2,800, Bell Canada Ottawa Ont $33,552, Bell Northern Research Ottawa Ont $42,741, CRC Consultants Ltd Brampton Ont $5,250, Cablers Ltd Mississauga Ont $2,165, Canadian Cable Television Ottawa Ont $17,500, Canadian Design Service Ltd Ottawa Ont $21,485, Centurion Investigation Ottawa Ont $3,715, E G Digby Mont Royal Que $3,191, Dulmage and Associates Ottawa Ont $37,042, ESE Ltd Rexdale Ont $5,000, Government of Canada—Supply and Services Ottawa Ont $22,220 and Manpower and Immigration Ottawa Ont $9,184, Helmer and Tutton Ottawa Ont $18,124, D A Henderson Aylmer Que $2,569, F G Kline Ann Harbour Mich USA $4,760, Laffoon Belair Associates Ottawa Ont $6,800, L E Lanning Wiarton Ont $12,866, Manex Inc Longueuil Que $10,460, Manitoba Telephone System Winnipeg Man $17,311, S F Murby Toronto Ont $25,195, T D Overhill Engineering Otawa Ont $5,998, T F J Paulasek Lachine Que $4,787, Quasar Systems Ltd Ottawa Ont $15,511, D C Robinson Beaconsfield Que $2,375, Sores Inc Montreal Que $12,010, D P Taylor Hamilton Ont $4,545, J F Taylor and Associates Ottawa Ont $4,724, Tele-Connect Ltd Ottawa Ont $8,371, Telecommunications Research Ottawa Ont $9,000, H J Von Baeyer Ottawa Ont $4,441, E G Welch Ottawa Ont $2,000 F E Whitworth Ottawa Ont $12,311, I C Young Toronto Ont $6,775, Zeta Laboratories Inc Mountview Cal USA $69,152.

Photo Reproduction Services $36,465—Pierre Des Marais Inc Montreal Que $7,389, Dauphinais and Charbonneau Montreal Que $9,624, Government of Canada—Canadian Government Photo Centre Ottawa Ont $7,651, Villemaire Freres Ltd St Lambert Que $2,410, Xerox of Canada Ltd Toronto Ont $6,980.

Protection Services $116,587—Canadian Corps of Commissionnaires Ottawa Ont $75,458, Centurion Investigations Ltd Ottawa Ont $27,369, Pinkertons of Canada Ottawa Ont $11,480.

Research Contracts $12,383,990—ADGA Ltd Ottawa Ont $17,264, L M Agranove London Ont $3,567, Alberta Native Communications Society Edmonton Alta $33,652, Alphatex Ltd Ottawa Ont $3,252, Barringer Research Ltd Rexdale Ont $34,506, Bell Northern Research Ltd Ottawa Ont $115,632, Bruel and Kjaer Canada Limited Montreal Que $5,046, Bathurst College Bathurst NB $5,565, Canadian Astronautics Ltd Ottawa Ont $4,743, DCA Reliability Laboratories Inc Ottawa Ont $7,327, Delta Benco Cascade Ltd Rexdale Ont $99,232, Pierre Des Marais Montreal Que $2,340, Digital Devices Ltd Ottawa Ont $55,612, Gaylen A Duncan Ottawa Ont $3,000, École Polytechnique de Montréal Montréal Qué $3,868, Edmunde Scientific Co Barrington NJ USA $9,642, Explosive Technology Co Fairfield Cal USA $73,783, M Fruitman Ottawa Ont $22,955, Government of Canada—National Defence Ottawa Ont $153,041; Public Works Ottawa Ont $38,833; National Research Council Ottawa Ont $86,697; Supply and Services Ottawa Ont $10,691 and National Film Board Ottawa Ont $92,090, Arthur D Little of Canada Ltd Toronto Ont $15,000, Hitech Canada Ltd Ottawa Ont $11,152, Kewatin Communication Studies Montreal Que $5,468, L Lanning Ottawa Ont $2,375, Samy A Mahmoud Ottawa Ont $4,000, Nova Scotia Technical College Halifax NS $4,697, G J Overtveld Ottawa Ont $16,882, Quantum Science Corporation Palo Alto Cal USA $42,502, RCA Ltd Ste Anne de Bellevue Que $3,933,155, SED Systems Ltd Saskatoon Sask $611,851, W A C Schultz Ottawa Ont $22,321, Sharon Electronics Ltd Ottawa Ont $6,760, Sinclair Radio Labs Maple Ont $41,479, Spar Aerospace Products Ltd Toronto Ont $5,276,557, Spectrolab Sylmar Cal USA $124,450, D V Sulway Ottawa Ont $3,500, Thiokol Chemical Corporation New York City NY USA $223,590, K C Toth Ottawa Ont $16,933, United Aircraft of Canada Longueuil Que $330,292, University of: Alberta Calgary Alta $11,348; British Columbia Vancouver BC $53,710; Lakehead Thunder Bay Ont $9,419; Laval Quebec Que $12,217; McGill Montreal Que $35,640, McMaster Hamilton Ont $66,456; Memorial St John's Nfld $45,620; Montreal Montreal Que $25,082, New Brunswick Fredericton NB $48,489; Ottawa Ottawa Ont $9,093, Quebec Quebec Que $20,000; Saskatchewan Saskatoon Sask $39,468; Sherbrooke Sherbrooke Que $36,924, Toronto Toronto Ont $86,980, Waterloo Waterloo Ont $39,695; Western Ontario London Ont $89,154; Windsor Windsor Ont $14,254 and York Toronto Ont $5,949, Eddy H A E Zwaneveld Orem Utah USA $2,400.

Scientific Services $68,132—Government of Canada—Energy, Mines and Resources Ottawa Ont $4,500 and National Defence Ottawa Ont $20,000, RCA Ltd Ste Anne de Bellevue Qué $41,980.

Training and Education Services $625,643—Advanced Management Research New York City NY USA $5,866, Association of Atlantic Universities Halifax NS $40,000 Berlitz School of Languages Ottawa Ont $125,838, British Columbia Institute of Technology Vancouver BC $3,117, Government of Canada—Public Service Commission Ottawa Ont $230,291, Humber College Toronto Ont $2,450, Institute for Research in Education Montreal Que $13,118, Integrated Computer Systems Ottawa Ont $3,505, Newfoundland Exchequer Court St John's Nfld $16,000, Province of Nova Scotia—Minister of Finance Halifax NS $60,000, Provincial Treasurer Alberta Edmonton Alta $35,000, University of Alberta Calgary Alta $2,160, The Winnipeg Inn Man $2,093, Xerox of Canada Ltd Toronto Ont $2,200.

Other $1,940,568—ADGA Ltd Ottawa Ont $26,076, Bell Northern Research Ltd Ottawa Ont $43,857, W D Boyce Ottawa Ont $31,080, L D Braun Kanata Ont $23,238, A S Brown Ottawa Ont $4,752, Ronald Buckingham Ottawa Ont $24,631, Louis Bureau Inc Sherbrooke Que $2,904, CAE Electronics St Laurent Que $20,232, City Queensway Taxi Ltd Ottawa Ont $2,236, S Coates Ottawa Ont $18,122,

COMMUNICATIONS—*Concluded*

Computing Devices of Canada Ltd Ottawa Ont $2,177, Computrex Centres Ltd Ottawa Ont $2,515, J I Cotton Ottawa Ont $12,440, P Crawford Ottawa Ont $7,700, G J J Cwynar Ottawa Ont $15,588, DCF Systems Ltd Toronto Ont $2,530, Digital Equipment of Canada Ltd Ottawa Ont $14,833, T A Eastland Ottawa Ont $29,598, P C Eastman Ottawa Ont $3,960, R Edwards Ottawa Ont $22,489, K Gantz Ottawa Ont $2,697, K Gindl Toronto Ont $16,449, Government of Canada—Public Works Ottawa Ont $23,670; Supply and Services Ottawa Ont $1,057,512 and Public Archives Ottawa Ont $17,418, T Hayman Ottawa Ont $26,292, C J Holden Ottawa Ont $24,800, Honeywell Ltd Ottawa Ont $5,378, J A Hunter Manotick Ont $28,371, Interprovincial Plumbing Heating Co Ltd Ottawa Ont $2,578, Johnson Controls Ltd Ottawa Ont $4,431, B W Kinney Ottawa Ont $16,063, W Kuzyk Ottawa Ont $22,793, Philip A Lapp Ltd Toronto Ont $3,375, R Luiz Ottawa Ont $7,288, R I MacDonald Ottawa Ont $2,000, Mail-O-Matic Printing Ottawa Ont $3,604, V Makois Ottawa Ont $3,864, Ian Martin Associates Ltd Toronto Ont $16,119, F S Maxwell Ottawa Ont $14,852, Mictrotech Ltd Folcroft Pa USA $6,219, D O Munro Ottawa Ont $5,605, Nepean Sanitation Ltd Ottawa Ont $2,550, J W Newbold Ottawa Ont $27,760, C Osgood Ottawa Ont $2,026, Al Parsons Electronics Ottawa Ont $2,086, W F Payne Carp Ont $22,026, P T Pfeiffer Wakefield Que $4,027, Philco-Ford of Canada Don Mills Ont $89,049, W G Piskor Ottawa Ont $11,686, J B Pollard Ottawa Ont $15,426, J R Powell Ottawa Ont $21,205, E Reinert Electric Ottawa Ont $3,332, Scientific Co (Edmund) Barrington NJ USA $6,000, R Sennett Ottawa Ont $26,611, J F Shaw Ottawa Ont $12,548, E A Stipandic Ottawa Ont $29,039, E St Clair Gantz White Plains NY USA $20,044, M A Stott Ottawa Ont $23,130, Pat J Woods Ottawa Ont $17,192, Woods Gordon and Co Toronto Ont $2,636, University of: York Toronto Ont $4,400 and Waterloo Waterloo Ont $2,216.

Miscellaneous $31,936.

Canadian Radio-Television Commission

Abstracting Services $15,202—Orba Information Ltd Montreal Que $15,202.

Advertising Services $23,467—Carleton Cowan Relations Limited Ottawa Ont $23,467.

Consultant Services $313,786—D E M Allen and Associates Limited Winnipeg Man $15,429, S Benzekri Ottawa Ont $13,229, J E Blouin Ottawa Ont $4,844, M S Bowser Halifax NS $3,639, H Bray Vanier Ont $2,220, J Bruce Ottawa Ont $2,250, L Caouette Quebec Que $2,700, Carleton University Ottawa Ont $4,810, N Choulquine Ottawa Ont $5,000, A G Day Ottawa Ont $9,333, M Dupont Lucerne Que $3,162, La Fédération Acadienne de la Nouvelle-Écosse Halifax NS $2,000, Franfost Consultants Ltd Ottawa Ont $3,700, J Gaudreau Hull Que $2,260, J Gorman Ottawa Ont $4,245, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $24,903, P Grant Toronto Ont $13,500, C V Harris Islington Ont $5,575, M Hennessy Wakefield Que $4,628, C Howard Ottawa Ont $2,045, Independent Broadcast Analysis Ltd Toronto Ont $6,471, Informetrica Limited Ottawa Ont $51,897, Intellitech Canada Ltd Ottawa Ont $4,306, Kage Associates Ottawa Ont $9,961, J B Kiefl Ottawa Ont $10,625, P Lamb Ottawa Ont $2,750, L C Leduc Ottawa Ont $2,350, G Leger Rockland Ont $3,856, G D McKim Ottawa Ont $2,302, S C Pettigrew Ottawa Ont $2,951, D Potter Ottawa Ont $4,405, D Price Spencerville Ont $4,375, Price Waterhouse & Co Ottawa Ont $4,800, L Renaud Hull Que $2,000, D J R Rowe Ottawa Ont $3,630, L E Sherwood Toronto Ont $2,500, Thorne Riddell Associates Ltd Toronto Ont $16,370, G Vaillant Hull Que $3,811, B Van Den Berg Ottawa Ont $2,741, G Vinet Montreal Que $8,143, V Weatherdon Aylmer Que $2,149.

Hospitality $6,305.

Interpreters' Fees $5,145—The Berlitz School of Languages Ottawa Ont $2,025, Government of Canada—Secretary of State Ottawa Ont $3,120.

Legal Services $61,262—Campbell Godfrey and Lewtas Toronto Ont $5,300, DuVernet Carruthers Toronto Ont $36,091, Geoffrion Prud'homme Chevrier Cardinal Marchessault Mercier & Greenstein Montreal Que $7,892, Lawrence & Shaw Vancouver BC $3,781, Richmond C E Wilson Ottawa Ont $2,027, Wilson & Ross Ottawa Ont $4,904.

Membership Fees $10,745—BBM Bureau of Measurement Toronto Ont $10,080.

Protection Services $24,202—Canadian Corps of Commissionaires Ottawa Ont $23,600.

Reporting Services $48,585—B Prouse Reporting Services Hemmingford Que $48,585.

Secretariat and Office Services $75,801—Office Overload Ottawa Ont $19,312, Bilingual Personnel Bilingue Ltd Ottawa Ont $54,173.

Training Educational Services $171,671—Government of Canada—Public Service Commission Ottawa Ont $153,113.

Miscellaneous Services $36,728—Alphatext Systems Ltd Ottawa Ont $8,331, Corporate Design Associates Ltd Ottawa Ont $4,320.

CONSUMER AND CORPORATE AFFAIRS

ADMINISTRATION PROGRAM

Advertising Consultants $13,048—R H Black Ottawa Ont $2,183, Systems Approach Ottawa Ont $2,644, Vickers and Benson Ltd Toronto Ont $1,964, York Advertising Ltd Ottawa Ont $6,257.

Analyst's Fees $21,963—Systemhouse Ltd Ottawa Ont $4,621, System Dimensions Ltd Ottawa Ont $9,662.

Data Processing $333,754—Automation Centre of Ottawa Ltd Ottawa Ont $3,209, Com-Share Ltd Rexdale Ont $12,034, Group Five Consulting Ltd Ottawa Ont $11,981, IBM Canada Ltd Don Mills Ont $44,424, M B I Data Processing Montreal Que $11,493, Systemhouse Ltd Ottawa Ont $14,592, Systems Dimensions Ltd Ottawa Ont $193,534.

Graphic Services $31,627—Clarke Graphic Arts Services Ottawa Ont $2,738, Public Media Inc Montreal Que $4,966, P Whalley Morin Heights Que $10,870.

Management Consultant Services $35,731—A Breton Toronto Ont $7,975, Canada Consulting Group Toronto Ont $7,700, R Fremes Toronto Ont $2,000, A C Taylor Ottawa Ont $15,000.

CONSUMER AND CORPORATE AFFAIRS—*Continued*

Microfilm Services $27,931—Government of Canada—Public Archives Ottawa Ont $4,971, Xerox of Canada Ltd Don Mills Ont $16,719.

Photographic Services $21,143—Carleton Production Ltd Ottawa Ont $8,059.

Research Services $103,103—University of Toronto Toronto Ont $38,000.

Security Services $13,746.

Stenographic Services $183,580—H V Chapman and Associates Ltd Ottawa Ont $3,934, Industrial Overload Co Ottawa Ont $24,378, Miss 500 Ottawa Ont $2,859, Miss Stacey Personnel Ottawa Ont $32,008, Office Overload Ottawa Ont $102,141, Personnel Pool Ottawa Ont $10,504.

Training Education Services $370,902—Berlitz School of Languages Ottawa Ont $5,304, Government of Canada—Public Service Commission Ottawa Ont $355,515.

Other Types of Services $273,792—Carleton Production Ltd Ottawa Ont $60,141, J Crawley Ottawa Ont $2,250, K Dzeguze Toronto Ont $4,000, G Gougeon Montreal Que $16,500, Government of Canada—National Health and Welfare Ottawa Ont $6,166; Post Office Ottawa Ont $9,900 and Suply and Services Ottawa Ont $20,284, Group Five Consulting Ltd Ottawa Ont $2,400, J P L Production Inc Montreal Que $78,017, Portage View Investments Hull Que $4,006, N Young Ottawa Ont $4,211.

CONSUMER AFFAIRS PROGRAM

Analyst Services $7,476—B I O Research Laboratory Pointe Claire Que $5,000.

Management Consultant Services $85,359—Canada Consulting Group Toronto Ont $55,850.

Research Services $98,479—G W Adams Downsview Ont $2,700, R G Bailey Windsor Ont $5,000, W T Bayley Oakville Ont $2,317, E M Crown Edmonton Alta $4,500, Impact Research Ottawa Ont $2,000, Ontario Research Foundation Mississauga Ont $60,002, University of Ottawa Ottawa Ont $2,701, W D Walker Oakville Ont $2,082.

Security Services $22,974.

Stenographic Services $198,533—Industrial Overload Co Ottawa Ont $6,121, Miss 500 Ottawa Ont $3,395, Miss Stacey Personnel Ottawa Ont $31,812, Office Overload Co Ltd Ottawa Ont $76,886, Personnel Pool Ottawa Ont $51,370.

Training Education Services $32,803—Government of Canada—Public Service Commission Ottawa Ont $6,348.

Other Types of Service $360,988—Government of Canada—Supply and Services Ottawa Ont $193,217.

CORPORATE AFFAIRS PROGRAM

Accounting Services $198,825—Government of Canada—Supply and Services Ottawa Ont $131,295.

Data Processing Services $73,884—Com-Share Ltd Rexdale Ont $4,625, M B I Data Processing Montreal Que $8,922, Société de Mathématiques appliquée Montreal Que $16,871, Systems Dimensions Ltd Ottawa Ont $22,880.

Legal Services $60,637—Desjardins and Ducharme Montreal Que $3,839, Pinard and Boyer Montreal Que $2,317, Raymond and Honsberger Toronto Ont $11,434.

Management Consultants $102,320—H Cleland Associates Toronto Ont $8,157, Farris Vaughan Wills and Murphy Vancouver BC $24,918, M Jenkins Kingston Ont $7,194, L H Leigh Kingston Ont $6,249, Osler Hoskin and Harcourt Toronto Ont $2,803, Raymond and Honsberger Toronto Ont $3,137, Shrum Liddle and Hebenton Vancouver BC $16,638, Systems Approach Ltd Ottawa Ont $6,610, A C Taylor Ottawa Ont $9,150, Tory Tory Deslauriers and Bennington Toronto Ont $10,066.

Research and Analyst Services $67,680—M G Connelly Downsview Ont $4,550, Systems Approach Ltd Ottawa Ont $34,034, Systems Dimensions Ltd Ottawa Ont $21,330, University of Montreal Montreal Que $5,000.

Stenographic Services $68,234—Barbara's Office Personnel Ltd Ottawa Ont $11,959, Miss 500 Ottawa Ont $2,744, Miss Stacey Personnel Ottawa Ont $5,317, Office Overload Ottawa Ont $29,868.

Training Education Services $12,272—Government of Canada—Public Service Commission Ottawa Ont $4,800.

Other Types of Services $46,024—Government of Canada—Supply and Services Ottawa Ont $3,897.

COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM

Advertising Consultants $3,930.

Consulting Services $8,972—Alchris Development Consultants Ltd Ottawa Ont $2,480, A Skeoch Kingston Ont $5,789.

Legal Services $446,939—P de Cory Toronto Ont $20,623, K E Eaton Fredericton NB $14,060, Furlong and Furlong Windsor Ont $2,005, D R H Heather Toronto Ont $29,606, W L Hoyt Fredericton NB $5,645, Hoyt Mockler Allen Dixon and Godin Fredericton NB $16,664, J L Laskin Toronto Ont $16,648, Laskin Allen and Beare Toronto Ont $7,051, MacKinnon and McTaggart Toronto Ont $54,848, P J McCaffery and Co Calgary Alta $40,554, B C McDonald Toronto Ont $20,351, R C Murray Toronto Ont $6,605, B J Pateras Montreal Que $91,079, J E Sexton Toronto Ont $18,107, G Tremblay Montreal Que $5,068.

Reporting Services $54,477—W Cathcart Toronto Ont $2,289, Nethercutt and Co Ltd Toronto Ont $48,654.

Research and Analyst Services $31,170—J R Baldwin Kingston Ont $7,176, J A Sherbaniuk Vancouver BC $13,750.

Stenographic Services $12,501—Office Overload Ottawa Ont $8,869.

Training Education Services $8,924—Government of Canada—Public Service Commission Ottawa Ont $4,455.

Other Types of Service $48,107—Government of Canada—Justice Ottawa Ont $11,020.

INTELLECTUAL PROPERTY PROGRAM

Consulting Services $40,373—Urwick Currie and Partners Ltd Ottawa Ont $38,450.

Research Services $15,424.

Stenographic Services $23,168—H V Chapman and Associates Ltd Toronto Ont $4,452, Miss 500 Ottawa Ont $5,430,

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

Office Overload Ottawa Ont $7,281, Personnel Pool Ottawa Ont $4,001.

Training Education Services $23,850—Government of Canada Public Service Commission Ottawa Ont $21,025.

Other Types of Service $15,498—Government of Canada—Supply and Services Ottawa Ont $6,815.

FOOD PRICES REVIEW BOARD

Data Processing Services $87,226—Financial Research Institute Montreal Que $13,000, IBM Canada Ltd Don Mills Ont $41,298, Systems Dimensions Ltd Ottawa Ont $30,558.

Consulting Services $8,900—Nutrition Research Consultants Ltd Toronto Ont $8,900.

Research Services $498,234—P Arcus Vancouver BC $3,442, Bruce Mallen and Associates Inc Montreal Que $14,500, G L Burton Ottawa Ont $27,461, Canadian Economic Services Ltd Ottawa Ont $268,117, R I Cohen Montreal Que $20,000, P Harrison Ottawa Ont $15,008, D L MacFarlane Montreal Que $4,539, Market Information Services Ltd Edmonton Alta $14,371, L J Martin Guelph Ont $3,744, Nutrition Research Consultants Ltd Toronto Ont $7,000, Ohio Agricultural Research Institute Wooster Ohio USA $9,461, E Root Ottawa Ont $2,000, P S Ross and Partners Ottawa Ont $7,981, G Storey Saskatoon Sask $4,612, W G T Thompson Ottawa Ont $2,400.

Security Services $2,073.

Stenographic Services $61,518—H V Chapman and Associates Ltd Toronto Ont $35,168, Office Overload Ottawa Ont $5,759, Victor Contemporaries Ltd Cambridge Ont $20,107.

Other Types of Services $80,909—E Root Ottawa Ont $8,500, W G Thompson Ottawa Ont $10,700.

ENERGY, MINES AND RESOURCES

ADMINISTRATION PROGRAM

Accounting Services $135,544—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $135,544.

Scientific Services $8,334—Quasar Systems Ltd Ottawa Ont $2,020, Stewart & Morrison Ltd Toronto Ont $3,087.

Training Educational Services $182,166—The Berlitz School of Languages Ottawa Ont $2,649, Control Data Institute (Canada) Ltd Willowdale Ont $12,415, Government of Canada—Public Service Commission Ottawa Ont $78,840, C Guyot Ottawa Ont $2,876, Manpower Temporary Services Ottawa Ont $3,043, L Matte Ottawa Ont $2,340, C Page Ottawa Ont $4,580, P L St Laurent Ottawa Ont $2,673.

Health and Welfare Services $49,994.

Protection Services $103,640—Canadian Corps of Commissionaires Ottawa Ont $97,740, Dominion Electric Protection Company Ottawa Ont $3,793.

Computer Services $446,821—Alphatext Systems Ltd Ottawa Ont $82,932, Automation Centre of Ottawa Ltd Ottawa Ont $4,557, Canadian General Electric Company Ltd Toronto Ont $12,093, Canadian Stratographic Service Calgary Alta $11,439, Commercial & Scientific Data Control Ltd Calgary Alta $2,016, Datacap Ltd Ottawa Ont $26,317, Dataplotting Services Ltd Don Mills Ont $11,721, Digital Methods Ltd Ottawa Ont $14,102, Digitech Systems Co Ltd Calgary Alta $32,457, Geodigit Calgary Alta $5,447, I B M Canada Ltd Don Mills Ont $7,278, S D L Systems Dimensions Ltd Ottawa Ont $63,738, Survair Ltd Ottawa Ont $12,762, Triquetra Services Ltd Toronto Ont $10,317, Universities of: Alberta Edmonton Alta $15,036; British Columbia Vancouver BC $9,006; Calgary Calgary Alta $2,554 and Victoria Victoria BC $8,181.

Other Services $212,579—A W Russell Ottawa Ont $2,940, Bowden's Information Services Toronto Ont $2,736, Charles Higgerty Ltd Ottawa Ont $2,832, DOT Personnel Services Toronto Ont $2,864, Office Overload Ottawa Ont $9,928, Parker Clean Vanier Ont $6,969, P A S Action Services Ltd Vanier Ont $5,155, Personnel Pool Ottawa Ont $2,973, Government of Canada—Supply and Services Ottawa Ont $142,750 and Supply and Services—Bureau of Management Consulting Ottawa Ont $19,425.

MINERAL AND ENERGY RESOURCES PROGRAM

Accounting Services $3.

Legal Services $3,696—Gowling & Henderson Ottawa Ont $2,696.

Engineering Services $705,570—Australian Rock Engineering Consultants New South Wales Australia $3,643, J D Brown Halifax NS $2,550, Richard Call Tucson Ariz USA $4,941, Centaur Mining Exploration Ltd Willowdale Ont $15,000, Centre de Développement Technologique Montreal Que $22,858, Cominco Ltd Elkford BC $5,754, J M Couetdic Calgary Alta $6,170, Dames & Moore Toronto Ont $60,048, J R Eickmeier Engineering Ltd Calgary Alta $29,110, Fennix & Scisson Inc Tulsa Okla USA $12,348, Gaspé Copper Mines Ltd Murdochville Que $32,005, Golder Associates Bershire Eng $19,127, Government of Canada—Supply and Services Ottawa Ont $3,167, Great Canadian Oil Sands Ltd Edmonton Alta $5,000, Gregory Geoscience Ltd Ottawa Ont $23,770, Heath & Sherwood Drilling Toronto Ont $8,793, Dr B Hoare Ottawa Ont $7,500, Angus G MacKenzie Calgary Alta $33,470, Montreal Engineering Co Ltd Montreal Que $25,000, Piteau Gadsby MacLeod Ltd North Vancouver BC $17,261, Quebec Asbestos Mining Association Ltd Quebec Que $7,701, Research and Productivity Council Fredericton NB $23,402, Robert Tape Ltd Ottawa Ont $2,652, Smith and Bray Engineering Ltd Kingston Ont $51,495, Universities of: Alberta Edmonton Alta $72,356; Arizona Tuscon Ariz USA $24,109; British Columbia Vancouver BC $22,026; Queen's Kingston Ont $41,930 and Saskatchewan Saskatoon Sask $18,742, Weir Jones Engineering Consultants Ltd Vancouver BC $44,490.

Scientific Services $2,736,076—H Aass Aero Engineering Ltd Ottawa Ont $11,900, Aqua Terra Consultants Ltd Calgary Alta $4,500, Peter H Atkins Victoria BC $2,250, Atlas Steels Company Welland Ont $329,260, Barringer Research Ltd Rexdale Ont $44,707, Ann Bartlett-Page Edmonton Alta $4,787, Joel Bell Ottawa Ont $26,554, Bodnar-Clegg Company Ltd Ottawa Ont $29,490, A Brown Ottawa Ont $15,229, Martha Camfield Ottawa Ont $4,453, Canadian Geoscience Council Vancouver BC $4,500, Canadian Resoucescon Ltd Vancouver BC $18,819, Canadian Stratigraphic Service Ltd Calgary Alta $7,877, Canplan Oceanology Halifax NS $9,954, Centre de Développement Technologique Montreal Que $3,493, Clark-

ENERGY, MINES AND RESOURCES—*Continued*

son Gordon & Co Montreal Que $12,546, Coots Petrographic Service Ltd Vancouver BC $7,754, Crippen Engineering Ltd Vancouver BC $9,752, Cross Canada Flights Ltd Ottawa Ont $6,779, Digitech Systems Co Ltd Calgary Alta $21,120, Dome Petoleum Ltd Calgary Alta $30,000, J L J Exploration Consultants Ltd Calgary Alta $13,511, H Frebold Calgary Alta $3,800, C F Gleeson & Associates Ltd Ottawa Ont $2,200, Geomarine Associates Ltd Halifax NS $8,971, Geophysical Service Incorporated Calgary Alta $3,302, Geoterrex-Lockwood-Survair Ottawa Ont $550,363, Dr T Gilsig Montreal Que $2,266, Government of Canada—Information Canada Ottawa Ont $11,952 and Supply and Sevices—Bureau of Management Consulting Ottawa Ont $2,800, Hedlin Menzie & Associates Ltd Toronto Ont $31,000, Louisa Hofbauer Burnaby BC $4,998, Huntley Professional & Educational Services Inc Toronto Ont $6,145, A Ignatieff Ottawa Ont $6,775, Informetrica Ltd Ottawa Ont $4,750, Innotech Aviation Ltd Dorval Que $25,240, In-Situ Research & Engineering Ltd Calgary Alta $22,737, International Research & Technology Corp Arlington Va USA $25,896, Jensen Associates Boston Mass USA $16,394, Gordon Kaufman Cambridge Mass USA $2,100, Kenting Earth Sciences Ltd Ottawa Ont $1,145,517, Klimoff Engineering Ltd Agincourt Ont $18,818, MacCallum & Stewart Consulting Geologists Ltd Calgay Alta $2,000, John H MacDonald Ottawa Ont $8,570, Mineral Exploration Research Institute Montreal Que $4,310, Raymond Moriyama Toronto Ont $2,313, Newfoundland and Labrador Power Commission St John's Nfld $148,613, Northway Survey Corp Ltd Toronto Ont $103,775, Laird O'Brien & Associates Willowdale Ont $5,000, Peter Middleton & Associates Ltd Toronto Ont $8,740, Price Waterhouse and Company Toronto Ont $13,250, D N Proudfoot Edmonton Alta $11,250, Raasch Associates Ltd Calgary Alta $5,000, Dr Peter Read Vancouver BC $31,000, Riley's Datashare International Ltd Calgay Alta $17,234, R A Rudkins Consultants Ltd Calgay Alta $4,000, Shaw Photogrammetic Services Ottawa Ont $3,600, Dr G B Skippen Ottawa Ont $2,000, J C Sproule and Associates Ltd Calgary Alta $11,138, Survair Ltd Ottawa Ont $13,167, Terra Surveys Ltd Ottawa Ont $3,814, J C Tranchant Calgary Alta $6,923, Teasurer of Prince Edward Island Charlottetown PEI $30,000, Trigg Woolett & Associates Ltd Edmonton Alta $103,338, R S Uhler Vancouver BC $4,000, Universities of: Arizona Tuscon USA $27,072; British Columbia Vancouver BC $9,000; Carleton Ottawa Ont $2,017 and Queen's Kingston Ont $7,362, D S Virk Calgary Alta $6,660, Williams Geological Consultants Ltd Edmonton Alta $6,894, S Workman Calgary Alta $4,660.

Training and Educational Services $172,629—L Carreau Ottawa Ont $2,835, Government of Canada—Supply and Services Ottawa Ont $2,500, A Kellerman Ottawa Ont $4,300, McGill University Montreal Que $2,000.

Health and Welfare Services $39.

Protection Services $231,436—Alert Security & Investigations Ltd Toronto Ont $12,659, Canadian Corps of Commissionaires Calgary Alta $28,240 and Ottawa Ont $167,950, General Investigations Ltd Ottawa Ont $4,200.

Computer Services $763,825—Digitech Systems Co Ltd Calgary Alta $7,500, University of British Columbia Vancouver BC $10,344.

Other Services $897,645—Canadian Aero Services Ottawa Ont $17,286, The Centre for Resource Studies Kingston Ont $75,000, H V Chapman & Associates Ltd Toronto Ont $6,002, Jean Paul Charbonneau Ottawa Ont $2,150, Charles Higgerty Ltd Ottawa Ont $6,113, The Collins Joyce Group Ltd Ottawa Ont $7,740, DOT Personnel Services Toronto Ont $10,558, R Fisher Elliot Lake Ont $4,000, Geoconsult Ltd Ottawa Ont $12,000, Government of Canada—Supply and Services Ottawa Ont $280,342 and Supply and Services—Canadian Government Photo Centre Ottawa Ont $4,445, George Hunter Photography Toronto Ont $6,613, Independent Linen Service Ottawa Ont $3,466, Kelly Girl Service of Canada Ltd Toronto Ont $25,477, MacKenzie Janitorial Service Calgary Alta $8,150, Manpower Temporary Service Ottawa Ont $2,609, Minec-Consult Islington Ont $4,000, Miss Stacey Personnel Ottawa Ont $5,836, Miss 500 Ottawa Ont $12,946, Norman Wade Company Ltd Halifax NS $3,998. Office Overload Ottawa Ont $29,433, Ottawa and District Association for the Mentally Retarded Ottawa Ont $5,214, P A S Action Services Vanier Ont $12,995, Personnel Pool Ottawa Ont $42,087, Rehabilitation Foundation for the Disabled Toronto Ont $10,324, Riley's Datashare International Ltd Calgary Alta $3,951, Selective Temporary Placements Ltd Ottawa Ont $5,281, Superior Reproductions Ltd Vancouver BC $3,487, Technical Overload Ottawa Ont $2,656, University of Alberta Edmonton Alta $33,960, Xerox of Canada Ltd Don Mills Ont $2,650.

EARTH SCIENCES PROGRAM

Accounting Services $2,864—Industrial Overload Ottawa Ont $2,864.

Legal Services $2,469.

Engineering Services $435,556—Acres Consulting Ltd Niagara Falls Ont $11,138, Allsteel Erectors Co Ltd Regina Sask $4,252, Edward Baker Toronto Ont $16,830, J D Barnes Ltd Willowdale Ont $23,077, Bondar-Cleg & Company Ltd Ottawa Ont $3,022, Canadian Engineering Surveys Co Ltd Edmonton Alta $3,386, Canadian General Electric Co Ltd Montreal Que $5,000, Dataline Systems Ltd Toronto Ont $19,471, Delta Design & Drafting Services Bramalea Ont $20,020, M P Dolbey Toronto Ont $23,268, E D A Electronics Ltd Ottawa Ont $4,692, Gregory Geoscience Ltd Ottawa Ont $39,570, Kurt Holthusen Arnprior Ont $5,915, Hosford Impey & Welter Ltd Grande Prairie Alta $11,324, Industrial Overload Ottawa Ont $15,941, Kenting-Big Indian Drilling Calgary Alta $16,289, Panarctic Oils Ltd Calgary Alta $4,560, Protofab Canada Ltd Ottawa Ont $16,297, Rideau Microwave Ltd Ottawa Ont $8,099, Dr Robert St Arnaud Quebec Que $5,000, SED Systems Ltd Saskatoon Sask $111,655.

Scientific Services $3,275,993—Adga Ltd Ottawa Ont $26,465, Aerial Survey Consultants Calgary Alta $6,564, T Antonacopoulos Ottawa Ont $7,672, Barringer Research Ltd Rexdale Ont $4,980, Béliveau-Couture Ste Foy Que $2,494, Bondar Clegg & Company Ltd Ottawa Ont $11,490, W B Brady Victoria BC $2,849, CAE Electronics Ltd Montreal Que $48,557, Cam Bay Sports & Electric Cambridge Bay NWT $2,500, Campbell Reproductions Ottawa Ont $7,310, Canadian Astronautics Ltd Ottawa $35,933, Canadian Design Services Co Ltd Toronto Ont $12,335, Canadian Engineering Surveys Co Ltd Edmonton Alta $72,629, Capital Air Surveys Ltd Killaloe Ont $159,860, C S Churcher Toronto Ont

ENERGY, MINES AND RESOURCES—*Continued*

$2,000, Computing Devices Co Ottawa Ont $171,549, Gordon Cox Hanover NH USA $7,379, Donald Fisher and Associates Ltd Prince Albert Sask $14,690, David Fisher Ottawa Ont $8,000, Flynn-Elliott Associates Ltd Ottawa Ont $8,246, General Photogrammertic Services Ltd Ottawa Ont $49,868, Geoterrex Ltd Ottawa Ont $22,020, Gregory Geoscience Ltd Ottawa Ont $25,643, Government of Canada —National Defence Ottawa Ont $693,690; Supply and Services—Receiver General—Bureau of Management Consulting Ottawa Ont $2,875 and Supply and Services—Bureau of Management Consulting Ottawa Ont $17,314, Dorothy Harper Lennoxville Que $3,539, Brigadier L J Harris Ottawa Ont $12,000, Industrial Overload Ottawa Ont $18,176, Kenting Earth Sciences Ltd Ottawa Ont $202,635, Dr J Hode Keyser Montreal Que $4,000, Lakefield Research of Canada Limited Lakefield Ont $9,159, Dr James Linders Waterloo Ont $8,699, D G Lindsay Ottawa Ont $21,700, MacDonald Dettwiller and Associates Vancouver BC $64,488, Dr E Mirynech St Catharines Ont $3,900, J D Mollard and Associates Ltd Regina Alta $10,400, Newfoundland and Labrador Surveys Ltd St John's Nfld $17,276, Northway Survey Corp Ltd Toronto Ont $576,435, Observatoire de Geophysique College Montreal Que $3,250, Philip A Lapp Ltd Toronto Ont $52,552, Photo-Air Laurentides Quebec Que $29,091, Photographic Surveys Inc Montreal Que $32,678, Photogravity Surveys Calgary Alta $16,000, Dr J M Ryder Vancouver BC $12,500, SDL Ottawa Ont $97,940, Sharon Electronics Ltd Ottawa Ont $28,462, Survair Ltd Ottawa Ont $20,869, Systems Engineering Associates Ltd Braden Ont $23,585, Bea Taylor Ottawa Ont $18,765, Technical Overload Ottawa Ont $34,657, Terrain Analysis and Mapping Services Ltd Carp Ont $9,028, Terraquest Surveys Ltd Toronto Ont $58,933, Terra Surveys Ltd Ottawa Ont $16,760, D W Thomson Ottawa Ont $10,270, Universities of: Alberta Edmonton Alta $14,263, British Columbia Vancouver BC $15,966 Lakehead Thunder Bay Ont $7,840, Laval Quebec Que $8,400; McGill Montreal Que $99,994; New Brunswick Fredericton NB $27,458; Saskatchewan Saskatoon Sask $3,757, Waterloo Waterloo Ont $2,100 and York Downsview Ont $2,876, Vibrax Explorations Ltd Calgary Alta $4,500.

Training Education Services $161,902—R Annick Hull Que $2,274, The Berlitz School of Languages Quebec Que $10,285, L Lapointe Touraine Que $4,388.

Health and Welfare Services $304.

Protection Services $195,397—Alert Security and Investigation Ltd Toronto Ont $17,628, Canadian Corps of Commissionaires Saskatoon Sask $24,843 and Ottawa Ont $140,908, S I S Protection Company Toronto Ont $4,562.

Computer Services $971,465—B A S Software Operating Systems Ltd Ottawa Ont $8,509, Cybernex Ltd Ottawa Ont $16,125, Industrial Overload Ottawa Ont $4,616, Systemhouse Ltd Ottawa Ont $4,316, Miss 500 Ottawa Ont $7,124.

Other Services $871,761—A-1 Services Reg'd (Ottawa) Ottawa Ont $7,032, Campbell Reproductions Ottawa Ont $2,113, Canadian Government Photo Centre Ottawa Ont $3,089, Charles Higgerty Ltd Ottawa Ont $18,640, Donald Fisher & Associates Ltd Prince Albert Sask $4,604, Gestalt International Ltd Vancouver BC $19,540, Government of Canada —Supply and Services Ottawa Ont $499,251, Hanvold Expediting Services Ltd Inuvik NWT $9,916, Independent Linen Service Ottawa Ont $9,839, Industrial Overload Ottawa Ont $23,411, MacDonald Dettwiler and Associates Vancouver BC $6,789, Miss 500 Ottawa Ont $2,162, Narwhal Arctic Services Calgary Alta $3,607, Office Overload Ottawa Ont $63,174, P A S Action Services Ltd Vanier Ont $11,425, Personnel Pool Ottawa Ont $6,278, Smith Irwin and Conley Ltd Smiths Falls Ont $4,586, Sunshine Uniform Supply Co Ltd Toronto Ont $3,412, Superior Cleaning Prince Albert Sask $7,404.

Atomic Energy Control Board

Accounting Services $5,000—Government of Canada—Supply and Services Ottawa Ont $5,000.

Consulting Services $27,824—L Amyot Candiac Que $2,375, D Burns Waterloo Ont $2,326, Dilworth Secord Meagher and Associates Limited Toronto Ont $5,069, MacDonald Dettwiler and Associates Ltd Vancouver BC $2,000, Spectrum Engineering Corporation Limited Peterborough Ont $11,623.

Training Educational Services $14,352—Government of Canada—Public Service Commission Ottawa Ont $9,802.

Other Business Services $26,202—Computer Sciences Canada Ltd Montreal Que $4,495, Office Overload Ottawa Ont $9,469, Ontario Hydro Pickering Ont $11,158.

Other Types of Services $593.

Energy Supplies Allocation Board

Accounting Services $49,486—Frazer & Otton Ottawa Ont $42,144, Systems Approach Ltd Ottawa Ont $5,000.

Consulting Services $79,916—British American Bank Note Co Ottawa Ont $3,528, Canadian Bank Note Co Ottawa Ont $3,813, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $54,755, Gulf Canada Ltd Toronto Ont $3,687, Imperial Oil Ltd Don Mills Ont $3,829, Peat Marwick and Partners Ottawa Ont $6,500, Shell Canada Ltd Toronto Ont $3,804.

Other Services $14,778—David B Furlong Ottawa Ont $5,444, Personnel Pool Temporary Office Services Ottawa Ont $6,222.

National Energy Board

Accounting Services $4,800—E A C Amy & Sons Ltd Ottawa Ont $4,800.

Legal Services $75,462—Soloway Wright Houston Greenberg O'Grady & Morin Ottawa Ont $75,462.

Training Educational Services $28,757—Government of Canada —Public Service Commission Ottawa Ont $16,300.

Health and Welfare Services $3,754—Government of Canada—National Health and Welfare Ottawa Ont $3,754.

Protection Services $30,756—Canadian Corps of Commissionaires Ottawa Ont $28,637.

Engineering Inspection Services $2,980—Government of Canada—Consumer and Corporate Affairs Ottawa Ont $2,980.

Court Reports $16,239—P Osborne Ottawa Ont $2,025, F T Pettet Toronto Ont $2,150, R J Young Ottawa Ont $3,447.

Other Business Services $75,792—Berger Tisdall Clark and Lesly Ltd Montreal Que $15,405, Berlitz School of Languages Ottawa Ont $2,295, DOT Personnel Services Ottawa

ENERGY, MINES AND RESOURCES—*Concluded*

Ont $2,372, Government of Canada—Secretary of State Ottawa Ont $2,434, Government of the Province of Ontario Toronto Ont $20,552, Informetrica Ltd Ottawa Ont $4,750, Legrove Associates Ltd Ottawa Ont $18,916, Manpower Temporary Services Ottawa Ont $3,392, Office Overload Co Ltd Ottawa Ont $10,157.

International Joint Commission

Consulting Services $439,018—Charles B Bourne Vancouver BC $3,338, Ministry of the Environment—Government of Ontario Toronto Ont $435,680.

Outside Reporting Services $7,298—Prouse Reporting Services Hemmingford Que $7,298.

Other Business Services $30,090—Limnos Ltd Toronto Ont $7,756, Officer Overload Co Ltd Ottawa Ont $19,352, Government of Canada—Receiver General for Supply and Services Ottawa Ont $2,982.

Other Types of Services $13,191.

ENVIRONMENT

ADMINISTRATION PROGRAM

Accounting Services $47,280—Government of Canada—Supply and Services Ottawa Ont $38,000.

Legal Services $23,854—Ross Committee Vancouver BC $21,651.

Engineering Services $3,256—Forest Bodrug & Associates Toronto Ont $2,556.

Scientific Services $430,758—Alphatext Ltd Ottawa Ont $3,003, Beauregard Landry and Nantel Montreal Que $8,911, Centre de Recherche Enr Ottawa Ont $30,000, Com-Share Ltd Rexdale Ont $10,562, Computel Systems Ltd Ottawa Ontario $114,250, Data Logic Canada Ltd Ottawa Ont $2,100, T G McCauley London Ont $20,400, Receiver General Ottawa Ont $3,019, Scientific Consulting Ltd $4,370, Square One Management Ltd Ottawa Ont $46,471, Government of Canada—Supply and Services Ottawa Ont $13,050, Systems Dimensions Ltd $11,938, University of British Columbia Vancouver BC $54,050.

Training and Education Services $157,134—Government of Canada—Public Service Commission Ottawa Ont $80,896, University of Quebec Quebec Que $54,970.

Health and Welfare Service $44,912—Government of Canada —National Health and Welfare Ottawa Ont $44,863.

Protection Services $127,052—Canadian Corps of Commissionaires Ottawa Ont $61,399, Government of Canada—Statistics Canada Ottawa Ont $3,223.

Other Services $235,061—Adga Ltd Ottawa Ont $7,473, Campbell Reproductions Ltd Ottawa Ont $4,301, Computel Systems Ltd Ottawa Ont $4,113, Government of Canada—National Film Board Ottawa Ont $13,480; Receiver General Ottawa Ont $53,073 and Supply and Services Ottawa Ont $4,500, S C S Consultants Ltd $2,200, Systemhouse Ltd Ottawa Ont $2,947, United Video Ltd Ottawa Ont $4,975.

Other Business Services $962,113—Alternatives Ltd $3,000, Barbara's Office Personnel Ottawa Ont $10,965, Leo Burnett Co Ltd Toronto Ont $12,700, Christina's Personnel Ottawa Ont $2,126, Dr Donald Chant Ottawa Ont $2,500, M Chevalier Ottawa Ont $2,500, Pierre Dansereau Montreal Que $5,000, Delphic Consulting Ltd Victoria BC $2,000, Gottschalk and Ash Ltd Toronto Ont $15,878, Government of Canada—National Film Board Ottawa Ont $27,549, Receiver General for Canada Ottawa Ont $46,267, Supply and Services Ottawa Ont $47,382 and Supply and Services—Bureau of Management Consulting Ottawa Ont $17,400, M G Hurtig Ottawa Ont $2,500, Prof R Judy Toronto Ont $15,991, Dr Z J Kay Winnipeg Man $4,000, Dr S McCall Montreal Que $8,880, Miss 500 Ottawa Ont $7,021, Public Policy Concern Ottawa Ont $20,398, M Shewchuck Ottawa Ont $2,500, Starword Communications Ottawa Ont $8,950, University of: British Columbia Vancouver BC $22,682; Carleton Ottawa Ont $2,000, Montreal Montreal Que $22,940 and Toronto Toronto Ont $11,910, Westwater Research Centre Ottawa Ont $2,500, Douglas Wilson and Associates Ltd Toronto Ont $5,356.

FISHERIES AND MARINE PROGRAM

Accounting Services $22,415—Government of Canada—Supply and Services Ottawa Ont $19,340, G W Smith Ottawa Ont $3,075.

Legal Services $54,851—Allwest Reporting Ltd Vancouver BC $6,882, Yves Lamoureux Ottawa Ont $3,485, Ryan and Gibson Vancouver BC $4,400.

Engineering Services $481,844—A D I Ltd Halifax NS $4,348, Atlantic Surveys St John's Nfld $4,789, Beaulieu Poulin and Robitaille Les Saules Que $46,485, Boucher Pelletier and Associates Riviere du Loup Que $5,283, Cana Construction Co Ltd Richmond BC $49,798, Canadian Tech Ltd Toronto Ont $11,587, Case Existological Ltd Victoria BC $37,295, Copac Incorporated Riviere du Loup Que $58,038, P J Croal Toronto Ont $3,000, Evans Yeatman and Endal Halifax NS $4,595, R J Flinn Halifax NS $24,000, L P Hebert Halifax NS $7,637, Hydraulics Ltd Coquitlam BC $14,031, La Cie Nationale de Forage et Sondage Inc Montreal Que $29,799, Laval University Quebec Que $25,920, B H Levelton and Associates Vancouver BC $2,025, McLaren Atlantic Ltd Halifax NS $20,758, Ocean Harvesters Ltd St John's Nfld $5,867, Pacific Survey Ltd Vancouver BC $2,540, Pickett & Associates Moncton NB $20,189, D Roy Chandler Que $2,251, L Schwendtmayer Vancouver BC $2,720, Stevenson & Hardke Associates Willowdale Ont $5,500, Thomas & Purcell Ltd Bedford NS $8,756, D W Thompson & Co Ltd Vancouver BC $3,779, Underwood McLellan Ltd Winnipeg Man $6,000, W L Wardrop and Associates Winnipeg Man $28,107, Western Canada Hydraulic Labs North Vancouver BC $14,066.

Scientific Services $2,066,323—Acres Consulting Service Niagara Falls Ont $2,000, Applied Marine Research Halifax NS $2,499, Dr Sylvia Behrens Vancouver BC $2,010, Block Bros Realty Ltd Vancouver BC $82,372, British Columbia Research Victoria BC $10,000, Camarine Consultants Ltd Victoria BC $5,000, Canplan Oceanology Halifax NS $2,940, Cape Breton Primary Products Halifax NS $6,988, Case Existological Victoria BC $16,418, Chemex Laboratories Ltd Regina Sask $18,166, Columbia Computing Service Vancouver BC $21,219, Comdev Marine Ltd Ottawa Ont $78,424, Computer Sciences of Canada Victoria BC $2,193, Computing Devices Toronto Ont $71,086, Connor's Ltd Saint John NB $2,013, W H Crandall and Associates Moncton NB $72,723, Data Logic Canada Ltd Ottawa Ont

ENVIRONMENT—*Continued*

$58,831, Dawson Truax Ltd Victoria BC $5,400, Department of Agriculture Winnipeg Man $2,249, I Dickson Winnipeg Man $24,000, Dr W J Dyer Halifax NS $2,100, Eastern Technical Services St John's Nfld $8,224, Envirocon Ltd Vancouver BC $44,171, EVS Consultants Ltd Winnipeg Man $9,468, Foundation of Canada Ltd Toronto Ont $10,000, D F Galbraith Ste Anne de Bellevue Que $16,000, Dr D N Gallup Vancouver BC $3,980, General Refrigeration Ltd Vancouver BC $4,760, Government of Canada—Energy, Mines and Resources Ottawa Ont $4,200, R Hanscomb & Associates Montreal Que $4,189, H H Harvey Ottawa Ont $6,124, T P Hayes Vancouver BC $3,000, W Hersey Vancouver BC $3,341, Lindsay M Hoos Richmond BC $12,791, Huntec 70 Ltd Halifax NS $2,420, Huntsman Marine Labs St Andrew's NB $25,000, Ken Johnstone Ottawa Ont $4,500, Kenting Explorations Ottawa Ont $5,740, B T Kidd Ste Anne de Bellevue Que $14,050, Kenting Explorations Ottawa Ont $5,740, B T Kidd Ste Anne de Bellevue Que $14,050, Kilborn Engineering Ltd Toronto Ont $75,412, Krucik Computing Ltd Vancouver BC $7,304, Dr W C Leggett Quebec Que $4,000, Leonard & Partners Ltd Montreal Que $3,500, Dr Ronald Loucks Halifax NS $12,600, MacLaren Atlantic Ltd Halifax NS $2,994, Marine Sciences Research St John's Nfld $2,000, Maritime Computers Ltd Halifax NS $6,089, Dr S Masry Victoria BC $2,000, Thomas R Mayes Vancouver BC $5,000, Montreal Engineering Ltd Halifax NS $296,406, Mrs M Munawar Burlington Ont $8,280, Dr M Myake Vancouver BC $4,632, Dr A W H Needler Ottawa Ont $8,100, New Brunswick Research Saint John NB $26,672, R J Noah and Associates Saint John NB $79,000, Dr G V Parkingson Victoria BC $5,780, T R Parsons Ottawa Ont $6,885, Polyservice Designs Ltd Burnaby BC $8,000, S Pond Ottawa Ont $2,250, Quasar Systems Ltd Ottawa Ont $39,370, D B Rao Ottawa Ont $2,300, H A Regier Ottawa Ont $25,126, Research and Productivity Fredericton NB $64,625, Dr W E Ricker Ottawa Ont $4,500, P S Ross & Partners Halifax NS $4,402, Senelco Ltd Ottawa Ont $6,000, S M A Inc Halifax NS $4,507, A R A Taylor Ottawa Ont $3,000, Dr Wilfrid Templeman St John's Nfld $10,000, Undersea Research Toronto Ont $22,492, Underwood McLellan Association Winnipeg Man $13,294, University of: British Columbia Vancouver BC $90,223; Calgary Calgary Alta $2,000; Guelph Guelph Ont $53,000 Laval Quebec Que $3,685; McGill Montreal Que $14,541; Manitoba Winnipeg Man $177,180; Memorial St John's Nfld $9,000; New Brunswick Fredericton NB $2,000, Quebec Rimouski Que $18,399, Saskatchewan Saskatoon Sask $14,531; Victoria Victoria BC $2,307 and Waterloo Waterloo Ont $13,503, Warnock and Hersey Ltd Vancouver BC $14,052, Western Canada Hydraulic Vancouver BC $10,687, Douglas Wilson and Associates Toronto Ont $20,261, Wright and Barker Sault Ste Marie Ont $3,148.

Training and Educational Service $255,402—J C Ferguson Halifax NS $5,528, Government of Canada—National Research Council Halifax NS $10,764, Ottawa Ont $18,541; Vancouver BC $35,555 and Victoria BC $5,514; Public Service Commission Ottawa Ont $2,100, University of British Columbia Vancouver BC $23,767.

Protection Service $423,771—Barnes Security Service Hamilton Ont $2,780, Canadian Corps of Commissionaires Halifax NS $166,217; Saint John NB $2,098; Winnipeg Man $10,766; Vancouver BC $63,350 and Victoria BC $83,541, Ontario Humane Society Ottawa Ont $20,093, Port Weller Dry Docks Burlington Ont $7,468.

Health and Welfare $8,017—Grant Kirk MD $4,332.

Other Services $957,260—Alphatext Ltd Ottawa Ont $43,839, Begin Charland and Valiquette Montreal Que $3,168, Beothuck Data Systems Ltd St John's Nfld $45,521, Campbell Reproductions Ottawa Ont $10,839, Canadian Thin Films Ltd Burnaby BC $10,419, Case Existological Ltd Victoria BC $6,050, Computel Systems Ltd Ottawa Ont $10,462, W H Crandall and Associates Ottawa Ont $63,500, M H Crawley Video Ottawa Ont $6,990, Dualvate Systems Ltd Winnipeg Man $4,000, Government of Canada—Energy, Mines and Resources Ottawa Ont $212,327 and National Film Board Ottawa Ont $170,873, Group Five Design Association Vancouver BC $5,000, Halcraft Printing Ltd Halifax NS $4,112, Kilborn Engineering Ltd Toronto Ont $75,412, Rudy Kovac Ottawa Ont $2,000, Marathon Realty Co Toronto Ont $2,532, Scott Films Ltd Ottawa Ont $62,566, Triquetra Services Ltd Toronto Ont $7,238, University of Manitoba Winnipeg Man $16,784, Winnipeg Photo Ltd Winnipeg Man $2,233.

Other Business Services $3,906,004—Brian M Abbott Vancouver BC $8,030, Accounting Services Division Halifax NS $14,606, Department of Agriculture Winnipeg Man $2,850, Iris B Ahier Vancouver BC $6,711, Alert Cleaning Services Halifax NS $7,352, Robert Bakarat Halifax NS $2,000, Barbara's Office Personnel Ottawa Ont $88,927, E F Barnes Ltd St John's Nfld $2,230, Belows Bros Winnipeg Man $2,640, Bradley Air Service Halifax NS $4,833, Blake A Campbell Vancouver BC $5,180, Canadian Cartographics Ltd Vancouver BC $4,500, Canadian Saltfish Corporation St John's Nfld $15,000, Neil M Carter Ottawa Ont $2,450, Case Existological Victoria BC $56,143, M W Cawthorn Montreal Que $2,000, Dr P F Collins Halifax NS $7,974, Comdev Marine Ltd Toronto Ont $40,609, W T Chatham and Associates Toronto Ont $8,531, R J Childerhose Vancouver BC $2,000, Christina's Personnel Ottawa Ont $8,718, Eastmarier Studies Vancouver BC $2,153, Minister of Finance Halifax NS $34,187 and Vancouver BC $30,000, Department of Fisheries Halifax NS $31,973, D Galbraith Montreal Que $6,000, Dr D N Gallup Vancouver BC $3,267, Dr J R Geraci Montreal Que $10,000, Mrs Edward Gionet Halifax NS $4,500, Government of Canada—Indian Affairs and Northern Development Ottawa Ont $32,000; Information Canada Otawa Ont $2,814, National Research Council Ottawa Ont $39,339; Regional Economic Expansion Ottawa Ont $7,758, Supply and Services Ottawa Ont $1,093,026 and Unemployment Insurance Commission Ottawa Ont $27,807, Halcraft Printing Ltd Halifax NS $6,550, Jak Hover Ltd Toronto Ont $4,000, Huntsman Marine Labs Saint John NB $6,000, Industrial Overload Vancouver BC $3,292, J A Inkster Victoria BC $3,000, P Janes and Sons St John's Nfld $3,659, Blake Kelly Ottawa Ont $3,641, B T Kidd Montreal Que $8,150, Stuart Lee Ltd Vancouver BC $35,280, William C Leggett Halifax NS $5,000, Manex Incorporated Ottawa Ont $117,681, Manitoba Chamber Orchestra Winnipeg Man $4,400, Dr Frank Manning Halifax NS $2,000, Manpower Business Services Vancouver BC $17,429, Mark Fishing Co Vancouver BC $30,000, J D Marwick Vancouver BC $3,566, R M McChaffie Victoria BC $3,900, John McKay and Associates Ottawa Ont $18,000, Manpower Services Vancouver BC $51,035, Manpower Temporary Services Vancocver BC $20,896, Mercator Enterprises Ltd Halifax NS $4,273,

ENVIRONMENT—*Continued*

Modern Building Cleaning Halifax NS $4,916, National Museums Quebec Que $12,000, Negrjn J Montreal Que $2,700, Lord Nelson Halifax NS $3,047, Newfoundland Exchequer Court St John's Nfld $2,000, Nova Scotia Bank Halifax NS $25,017, Office Overload Vancouver BC $9,498; Halifax NS $4,454 and Ottawa Ont $100,120, Office Assistance Vancouver BC $25,821, Ontario Humane Society Ottawa Ont $6,004, Ontario Veterinary College Guelph Ont $5,000 Dr N A Oritsland Montreal Que $2,281, People Service Vancouver BC $111,255, Personnel Pool Ottawa Ont $5,308, Point Cleaning Service Vancouver BC $13,260, Portage Personnel Hull Que $4,478, Receiver General for Canada Winnipeg Man $55,151, Research and Productivity Ottawa Ont $7,574, F T Rewards Vancouver BC $4,401, James Richardson and Sons Winnipeg Man $2,529, Robinson Trucking Ltd Winnipeg Man $2,578, Seiko Taito Co Ltd Japan $25,269, J A Sherbanuik Ottawa Ont $102,948, M Shimomatsu Vancouver BC $2,328, Dr W M Sprules Ottawa Ont $2,984, S N Tibbo Ottawa Ont $6,000, T Thompson Ltd Victoria BC $2,600, Trans North Turbo Air Victoria BC $2,735, Morris Trevithick Ottawa Ont $61,168, Wolfgang Uebel St John's Nfld $7,250, Underseas Research Ltd Ottawa Ont $17,933, University of: British Columbia Vancouver BC $30,591; Guelph Guelph Ont $32,000; Manitoba Winnipeg Man $14,852; Memorial St John's Nfld $8,000, Laval Quebec Que $24,774; and Simon Fraser Vancouver BC $9,450, H Wright Montreal Que $2,000, Xerox of Canada Ltd Ottawa $2,443, Herman Yurett St Andrews NB $3,005.

ENVIRONMENTAL SERVICES PROGRAM

Accounting Services $2,994.

Legal Services $32,363—Government of Canada—Royal Canadian Mounted Police (Receiver General) Ottawa Ont $7,873.

Engineering Services $2,854,381—Abitibi Paper Co Ottawa Ont $3,479, Acres Consultants Ltd Niagara Falls Ont $42,222 and Halifax NS $15,291, Albery Pullerits and Dickson Ottawa Ont $36,291, Alpine Geographical Association Toronto Ont $6,231, American Public Works Association Chicago Ill USA $10,285, D A Anderson Thamesford Ont $7,106, A Andres Aylmer Que $2,031, Archer Seaden and Associates Montreal Que $4,523, Gordon Arnott and Associates Regina Sask $28,399, Associated Engineering Ltd Edmonton Alta $19,832, J Babaluk Winnipeg Man $2,927, Barringer Research Ltd Ottawa Ont $5,867, Barron and Strachan Ltd Vancouver BC $40,148, N Baxter Winnipeg Man $2,040, Beak Consultants Ltd Vancouver BC $3,956, Beauchemin Beaton and Lapointe Quebec Que $14,000, J A Bennett Ottawa Ont $3,000, Peter Beranek Toronto Ont $4,000, Bessette Crevier and Parent Montreal Que $6,515, W Bien Toronto Ont $4,394, Biomass Energy Institute Winnipeg Man $4,119, G Boland St John's Nfld $4,901, British Columbia Research Vancouver BC $15,411, Caim Consultants Ltd Montreal Que $74,904, J Cameron Edmonton Alta $6,500, Canadian British Engineering Halifax NS $57,277, Canadian Canners Ltd Burlington Ont $4,582, Canplan Oceanology Ltd Ottawa Ont $33,429, Carrier and Trottier Associates Montreal Que $34,181, W P Carter Don Mills Ont $7,518, G Castagnes Yellowknife NWT $6,646, Catterall and Wright Ltd Calgary Alta $9,395, Chemical Engineering Ltd Ottawa Ont $5,750, R J Childerhose Victoria BC $3,000, John Collins Hamilton Ont $6,600, Corpus Publishers Ltd Ottawa Ont $2,262, W J Cosgrove and Associates Ottawa Ont $13,947, K R Coulter Ottawa Ont $6,831, Council of Maritimes Premiers Amherst NS $3,400, M Craig Halifax NS $3,225, Creston Valley Management Edmonton Alta $3,000, D Cyr Edmunston NB $2,160, Digital Methods Ottawa Ont $6,531, M M Dillon Ltd London Ont $39,303, K Doe Halifax NS $9,980, Domtar Ltd Ottawa Ont $7,347, Oscar Dorval Ste Foy Que $8,196, Dunn and Bradstreet Ltd Vanier Ont $28,080, E B Eddy Co Hull Que $2,800, Educational Systems for Environment Ottawa Ont $5,000, C Edwards Edmonton Alta $5,301, Elcon Association Toronto Ont $4,807, Ellis Beazley Eng Ltd Coquitlam BC $9,995, Envirosolve Incorporated Ottawa Ont $22,525, Falconbridge Nickel Mines Ottawa Ont $5,000, G J Farquar Ottawa Ont $2,155, D Forgie Edmonton Alta $4,500, A P Frame and Co Ottawa Ont $3,000, Barbara Fry Yellowknife NWT $2,100, Lee Gartner and Associates Ottawa Ont $15,662, German and Milne Ltd Ottawa Ont $24,700, N Gokaldas Halifax NS $2,142, Gore and Storrie Ltd Ottawa Ont $21,593, Graphic Litho Plate Ltd Ottawa Ont $5,318, Group Five Consulting Ltd Ottawa Ont $8,680, Hamilton Digital Design Ottawa Ont $2,400, G Harris Halifax NS $8,551, Hatch Association Ltd Toronto Ont $36,500, Hawker Siddeley Canada Toronto Ont $8,275, Hayter Drilling Ltd Edmonton Alta $5,932, G Heinke Toronto Ont $2,500, Joe Hollywood Ottawa Ont $3,241, C D Howe Western Ltd Edmonton Alta $22,537, D Hunt Winnipeg Man $2,168, Hydrology Consultants Ltd Ottawa Ont $51,531, Imperial Oil Co Ltd Ottawa Ont $7,790, International Environmental Montreal Que $4,658, Islington Ont $15,128, Interprovincial Engineering Co Halifax NS $2,353, Stephen Istvanffy Ottawa Ont $3,372, Douglas Jones Ottawa Ont $26,382, G Julien Dartmouth NS $2,178, Klon and Leonoff Consultants Ltd Ottawa Ont $4,405, Randy Knapp Burlington Ont $2,932, J D Koppernaes Bedford NS $7,280, Ottawa Ont $6,281, M Lam Burlington Ont $2,807, J Lange Winnipeg Man $2,081, Leavens Bros Ltd Toronto Ont $10,167, M J Leblanc London Ont $2,625, Lemieux and Morin Ltd Montreal Que $2,605, B H Levelton Vancouver BC $27,568, A Lewis Yellowknife NWT $2,368, L S Love and Associates Ottawa Ont $16,325, F J Ludwig Burlington Ont $2,611, J Lynch St John's Nfld $4,887, A B MacGillivray Ottawa Ont $2,180, MacLaren Atlantic Ltd Halifax NS $63,903, D MacLaren Yellowknife NWT $4,096, J F MacLaren Ltd Willowdale Ont $248,097, W MacRae Edmonton Alta $4,504, Dr T O McLaren Halifax NS $8,880, D J Menton Ottawa Ont $2,907, Monmax Service Ltd Calgary Alta $24,354, Montreal Engineering Ltd Montreal Que $160,876, Nenninger and Chenevert Incorporated Montreal Que $60,000, Newfoundland Design Association St John's Nfld $28,129, F Noel Ottawa Ont $3,500, Northway Survey Corporation Ottawa Ont $2,125, W Norton Northumberland Co NS $7,231, Nova Scotia Technical Halifax NS $11,280, N S and N F Study Ottawa Ont $20,693, K B Ogilvie Toronto Ont $3,225, Ontario Research Foundation Sheridan Park Ont $60,783, Opaque Graphics Ltd Ottawa Ont $4,897, Packing Plant Waste Co Edmonton Alta $2,200, Paterson Engineering Co Edmonton Alta $9,883, R L Polk and Co Ottawa Ont $4,456, Pollution Control Service Ottawa Ont $3,450, Programmed Communications Ottawa Ont $5,079, Proctor and Redfern Ltd Toronto Ont $104,123, Province of New Brunswick Fredericton NB $10,359, Quebec Asbestos Mining Co Quebec Que $2,000, Receiver General Toronto Ont $23,702, Reid Crowther and Partners Edmonton Alta $17,950, M Dwyer Rigby Vanier Ont $8,628, Ripley Klohn and Leonoff Calgary Alta $3,322, Mrs Anna Robertson Burlington Ont $6,000, Rochette Rochefort and Associates Ottawa Ont $12,209, Calvin Ross Burlington Ont $6,543, D

ENVIRONMENT—*Continued*

Ross Halifax NS $8,266, Roxon Association Ottawa Ont $2,124, R J Rush Burlington Ont $4,014, Arthur Seaden and Associates Ottawa Ont $4,523, F J Scholten Ottawa Ont $2,907, Scott Films Ltd Ottawa Ont $42,786, Arthur Slipper and Associates West Vancouver BC $21,696, Stanley Association Edmonton Alta $16,642, Stevenson and Kellogg Ltd Ottawa Ont $20,241, Strong Lamb and Nelson Vancouver BC $22,568, St Lawrence Cement Co Mississauga Ont $30,407, St Lawrence Seaway Toronto Ont $2,396, Ter-Mar-Ex Willowdale Ont $71,927, D E Thornton Edmonton Alta $17,500, Thurber Consultants Ltd Edmonton Alta $4,634, Thurlow and Associates Ottawa Ont $10,800, Trainor Surveys Ltd Nashwaaksis NB $16,725, T Trimble Yellowknife NWT $3,707, Underwood McLellan Co Ottawa Ont $58,459, Unies Ltd Winnipeg Man $13,485, University of: British Columbia Vancouver BC $14,102; Guelph Guelph Ont $11,771; Lakehead Thunder Bay Ont $23,000; Laurentian Sudbury Ont $5,000, McMaster Hamilton Ont $9,950; Saskatchewan Saskatoon Sask $8,439 and Toronto Toronto Ont $19,342, J Vanderwint Ottawa Ont $3,145, Video Inspection and Grouting Ltd Truro NS $3,292, Dr A Vonhof Calgary Alta $2,500, R W Walker and Partners Ottawa Ont $9,238, D H Waller Halifax NS $9,678, W L Wardrope and Associates Thunder Bay Ont $33,958, Western Research Co Winnipeg Man $5,909, Whitman Benn and Associates Toronto Ont $12,791, Halifax NS $17,295, Woloshuck and Associates Ottawa Ont $13,450, Gordon Woods and Co Ottawa Ont $15,223, T Yowmans Winnipeg Man $4,117, Zenon Environmental Enterprise Dundas Ont $4,807.

Scientific Services $9,019,678—Acres Consulting Service Toronto Ont $150,869; Niagara Falls Ont $114,768 and Vancouver BC $22,440, Air Canada Montreal Que $9,030, Normandine Alain Montreal Que $4,470, Lorraine Allison Edmonton Alta $17,900, Alphatext Ltd Otawa Ont $5,275, Gary C Anweiler Melville Sask $5,000, Arch Enterprise Winnipeg Man $3,500 and Sault Ste Marie Ont $7,505, Arctic Island Operations Ltd Edmonton Alta $30,000, Atlantic Analytical Co Ottawa Ont $14,132, Atlantic Resource Planners Ottawa Ont $5,750, Atmospheric Dynamics Co Toronto Ont $15,777, Jacinthe Audet Montreal Que $2,370, Philippe Audet Montreal Que $14,340, Ursula Banash Edmonton Alta $3,700, H W Barnhart and Associates Ottawa Ont $2,000, J Barr Guelph Ont $4,423, Samuel J Barry Edmonton Alta $3,000, T J Barry Edmonton Alta $4,995, Baslaw McCarney and Mann Ottawa Ont $2,872, Beak Consultants Ltd Toronto Ont $119,708, G D Beanlands Ottawa Ont $2,156, A Beaulieu Ottawa Ont $2,727, Notre Dame du Lac Que $7,862, Bessette Crevier and Parent Montreal Que $5,239, Gerald Beyersbergen Edmonton Alta $7,500, Dan S Bingham Vancouver BC $3,600, Bio Research Labs Ottawa Ont $14,244, Bio Resources Consulting Edmonton Alta $4,500 and Calgary Alta $8,000, Biocon Research Ltd Victoria BC $8,250, Department of Biology Ottawa Ont $7,000, Biotech Services Ltd Edmonton Alta $4,366, Donald A Blood and Associates Calgary Alta $11,934, Bondar Clegg and Co Toronto Ont $48,813, B and P Silverston Engineering Toronto Ont $2,216, Barry W Briscoe Winnipeg Man $2,500, Bristol Aerospace Ltd Toronto Ont $2,821, British Columbia Forest Service Victoria BC $35,000, British Columbia Research Vancouver BC $204,221, Caim Consultants Ltd Montreal Que $22,068, Calanus Ecological Consultants Ottawa Ont $2,145, Campbell Machinery Ltd Ottawa Ont $15,750, Shannon Campbell Edmonton Alta $4,000, Canadian Imperial Bank of Commerce Edmonton Alta $11,925, Canadian Industries Ltd Toronto Ont $3,161, Canadian Pacific Vancouver BC $5,020, Canadian Standards Association Rexdale Ont $3,000, Canadian Wood Council Ottawa Ont $3,485, Can-Car Pacific Ltd Vancouver BC $5,070, C I B C Ottawa Ont $6,840, C I P Research Ltd Ottawa Ont $137,315, Canmore Contracting Co Edmonton Alta $16,601, Carrier and Trottier Ltd Montreal Que $26,072, Sandra Chalanchuck Roblin Man $3,250, Leopold Charbonneau Montreal Que $2,146, Philippe Chartier Winnipeg Man $26,695, Chemex Laboratories Vancouver BC $92,500 and Calgary Alta $11,199, Ciba Geigy Canada Fredericton NB $79,845, Etobicoke Ont $22,158, Mrs Betrice Collier St Albans Nfld $22,248, Computel Systems Ltd Ottawa Ont $21,681, Computer Sciences Don Mills Ont $24,920; Ottawa Ont $2,546; Toronto Ont $33,831; Vancouver BC $6,438 and Winnipeg Man $2,266, Comstat Consulting Service Ottawa Ont $6,625, Conotech Services Ottawa Ont $6,710, Consolidated Bathurst Quebec Que $5,000, Consultants en Aeroport Montreal Que $25,702, Corpus Publishers Service Toronto Ont $12,066, Council of Forest Industry Vancouver BC $37,000, John Courtney Calgary Alta $3,000, Dale E Cowan Winnipeg Man $2,731, Creston Valley Wildlife Management Authority Creston BC $3,000, Ken Cudmore Chester NS $3,550, L J Damorre and Associates Toronto Ont $10,205, Montreal Que $18,965, Dataline Systems Ltd Toronto Ont $30,589, Dr Donald R Daugs Victoria BC $2,163, John C Day Ottawa Ont $4,256, Gail De Belle Amherst NS $2,359, Debrocky Seatech Ltd Vancouver BC $6,537, S M DeLuce Toronto Ont $54,106, Digital Methods Ltd Ottawa Ont $2,202, Dilworth Secord and Meagher Toronto Ont $2,575, Dimensions Environment Ottawa Ont $5,830, Dion Perrault and Associates Quebec Que $6,600, Michael Doherty Edmonton Alta $4,800, Domtar Ltd Ottawa Ont $114,237, David B Donald Calgary Alta $4,500, Dr George W Douglas Victoria BC $9,000, Eco Recherches Ltée Ottawa Ont $134,136, École Nationale d'Administration Quebec Que $3,500, Econotech Services Ltd Ottawa Ont $57,818, Judith Eggleton Vancouver BC $42,331, Envirocon Ltd Ottawa Ont $24,892, Einar Erickson Regina Sask $2,157, Minister of Finance Edmonton Alta $3,866 and Winnipeg Man $15,000, Finnigan and Richards Calahoo Alta $3,150, Garfield Flowers Hopedale Labrador $26,468, G Flower Moncton NB $7,301, Fortin Walsh and Associates Quebec Que $3,000, Glen Fox Leduc Alta $3,700, Gander Aviation Ltd Moncton NB $32,815, Christine Garrett Surrey BC $2,150, Gauge Readers Ltd Vancouver BC $22,467, G V Gilbert Toronto Ont $3,500, A M Gill Edmonton Alta $3,600, H Q Golder and Associates Mississauga Ont $2,918, Steven Golup Edmonton Alta $3,200, M F Goodchild London Ont $3,287, Government of Canada—Agriculture Ottawa Ont $542,821; Atomic Energy of Canada Vancouver BC $2,600; Energy, Mines and Resource Ottawa Ont $160,434; Indian Affairs and Northern Development Ottawa Ont $6,500 and National Research Council Ottawa Ont $118,597, Great Lakes Machinery Winnipeg Man $7,928 and Sault Ste Marie Ont $10,299, R B Green Calgary Alta $6,000, Group Five Consulting Ltd Ottawa Ont $7,080, I Halverson Vancouver BC $5,123, Douglas Hamilton Toronto Ont $28,500, Wm Hampton Owen Vancouver BC $4,900, D J Harris Vancouver BC $14,282, L Adele Hawley Edmonton Alta $2,000, Wade Hawley Edmonton Alta $3,700, John M Henderson Halifax NS $11,677, J J Hennessey Vancouver BC $69,678, Hewlett Packard Co Edmonton Alta $6,386 and Vancouver BC $4,425, Keith Hodson Edmonton Alta $5,100, Dr M F Hoebel Victoria BC $5,690, Dr T Hutchinson Toronto Ont

ENVIRONMENT—*Continued*

$3,000, Indian Brotherhood of Northwest Territories Yellowknife NWT $13,287, Industrial Overload Calgary Alta $15,534, Industrial Research Ottawa Ont $4,283, Informetrica Ltd Toronto Ont $16,126 and Ottawa Ont $25,040, I L Systems Ltd Ottawa Ont $2,549, Iinstitute of Biology Ottawa Ont $21,771, Institute of Public Affairs Halifax NS $3,835, Intera Environment Co Edmonton Alta $10,454, Interior Weather Service Vancouver BC $58,786, K Johnstone Ottawa Ont $6,000, J R Jones Montreal Que $3,819, K B M Forestry Consultants Winnipeg Man $9,801, K B B Forestry Consultants Thunder Bay Ont $24,964, W Keilani Ottawa Ont $8,991, Brian Knudsen Kitchener Ont $2,250, Laboratoire d'Hydrolique Ottawa Ont $28,300, La Cie Internationale Quebec Que $5,000, L G L Ltd Edmonton Alta $15,017, Department of Lands and Forests Fredericton NB $7,575 and Halifax NS $3,000, Lake Superior Forestry Service Winnipeg Man $3,773 and Sault Ste Marie Ont $6,148, James M Langevin St Albert Alta $3,200, Miss O L'Anglais Ste Foy Que $2,730, Paul Latour Calgary Alta $12,100, Laurentian Institute Ottawa Ont $2,075, Alain Laurier Montreal Que $2,235, J E Lewis Kitchener Ont $3,575, Lignosol Chemicals Ltd Ottawa Ont $17,252, Limnos Ltd Toronto Ont $3,800, Limnos Ltd Calgary Alta $7,600, D Logan Vancouver BC $3,271, Long Point Bird Observation Don Mills Ont $3,000 and Ottawa Ont $2,700, Ken Lozoway Edmonton Alta $2,500, Ken Lubis Saskatoon Sask $3,829, Dr W J Maber Saskatoon Sask $3,500, James F MacLaren London Ont $5,832 and Ottawa $2,700, MacMillan Bloedel Research Ottawa Ont $14,201, A H Marsh Calgary Alta $12,000, L R G Martin Consultants Ottawa Ont $8,500, Marilyn Martin Edmonton Alta $5,300, M Matheson Hamilton Ont $3,840, L May Ottawa Ont $3,125, T C McElroy Toronto Ont $3,545, David McIllveen Ottawa Ont $7,975, Meachen Electronics Instruments Toronto Ont $2,000, Dr H G Merriam Edmonton Alta $13,887, Bertrand Methot Montreal Que $2,874, Midwest Drilling Co Edmonton Alta $3,062, Ted Mills Studio Ottawa Ont $24,173, Montreal Engineering Co Montreal Que $21,361, Hugh J Morris Calgary Alta $3,165, Gwen Morse Vancouver BC $3,259, Dr Dwight R Mudry Edmonton Alta $13,000, Multiple Access Ltd Toronto Ont $5,621, S E Needham Revelstoke BC $2,354, Pia Nielsen Edmonton Alta $9,550, Noranda Research Centre Ottawa Ont $17,815, Northern Trans Co Ltd Calgary Alta $2,970, Northwest Hydraulic Ltd Toronto Ont $28,340 and Vancouver BC $31,070, Office of the Burser Winnipeg Man $17,270, Emily Ogus Vancouver BC $12,032, David Oliver Ottawa Ont $2,000, Ontario Ministry of Health Toronto Ont $14,177, Ontario Research Foundation Ottawa Ont $139,312 and Sheridan Park Ont $96,820, Erwin Ortley Banff Alta $5,000, W J Otway Ottawa Ont $2,400, Pacific Western Airlines Edmonton Alta $11,925, W Parchomchuck Ottawa Ont $4,116, Don Patriquin Edmonton Alta $2,200, D B Peakall Ithaca NY USA $4,239, D M Poll Edmonton Alta $2,500, Pollutech Pollution Advertising Toronto Ont $34,000, Oakville Ont $35,000, Prince Edward Island Environment Charlottetown PEI $10,000, Professional Ecological Victoria BC $10,800, S D J Prud'homme Calgary Alta $2,765, Pulp and Paper Research Ottawa Ont $281,064, Quebec Cartier Mining Co Montreal Que $10,251, Q L Systems Ltd Ottawa Ont $50,754, R B Data Processing Edmonton Alta $2,000, Receiver General for Canada Toronto Ont $5,000, Reid Collins and Associates Victoria BC $5,335, Relèves Hydrologiques Montreal Que $2,370, Research and Development Vancouver BC $3,000, A D Revill Association Ottawa Ont $13,375, Philip Richards Londonderry NS $3,970, John Rymer Edmonton Alta $2,400, Saskatchewan Research Ltd Toronto Ont $11,394, Schick and Swanson Ltd Edmonton Alta $2,500, Sciences Association Incorporated Ottawa Ont $5,984, R B Scott Moore's Mills NB $6,220, S E D Systems Ltd Toronto Ont $66,611, Siemens Canada Ltd Pointe Claire Que $2,300, B and P Silveston Toronto Ont $8,698, F F Slaney Ottawa Ont $80,482 and Vancouver BC $107,994, Mrs. Roxy Smiley Edmonton Alta $6,500, E Spooner New Hazelton BC $2,300, Steltner Development Montreal Que $34,023, Stevenson and Kellogg Toronto Ont $10,007, Larry Stuart Edmonton Alta $2,500, St Lawrence Seaway Toronto Ont $2,100, Joe Sullivan Vermilion Alta $4,000, Dr Hilding Sundgvist Toronto Ont $2,070, Systems Dimensions Ltd Ottawa Ont $50,214, Techwest Enterprises Ltd Toronto Ont $61,481, Ter-Mar-Ex Co Willowdale Ont $3,166, Murray A Thompson Ottawa Ont $2,905, Town of Golden Golden BC $2,875, Thurlow and Associates Ottawa Ont $4,931, Timmerlynd Woodlawn Service Quebec Que $5,360, Garry Trottie Edmonton Alta $13,200, Tullock Trucking Ltd Winnipeg Man $3,964, Iron Ridge Ont $5,085, University of: Alberta Calgary Alta $55,182, British Columbia Vancouver BC $140,497, Brock St Catharines Ont $16,868, Carleton Ottawa Ont $9,041, Dalhousie Halifax NS $3,500; Guelph Guelph Ont $226,765, Lakehead Thunder Bay Ont $12,300, Laurentian University Sudbury Ont $27,517; Laval University Quebec Que $59,083, Manitoba Winnipeg Man $27,515; McGill Montreal Que $131,564; McMaster Hamilton Ont $24,494; New Brunswick Fredericton NB $35,470; Ottawa Ottawa Ont $61,570; Queen's Kingston Ont $13,018; Regina Regina Sask $8,307; Saskatchewan Saskatoon Sask $11,894; Sherbrooke Sherbrooke Que $2,000; Simon Fraser Victoria BC $19,870; Toronto Toronto Ont $61,686; Victoria Victoria BC $30,324; Waterloo Waterloo Ont $67,270; Western Ontario London Ont $55,555 and York Downsview Ont $47,478, John Van Camp Fort Saskatchewan Alta $3,000, Vancouver Systems Service Vancouver BC $3,500, W Jan A Volney Fredericton NB $14,192, Walker Bros Ltd Ottawa Ont $11,977, Wayman Walker Orinda Cal USA $3,100, H Welch and S Cobb Halifax NS $5,672, Olive Wentzell Moncton NB $61,330, West Baffin Co Montreal Que $7,240, W A West Edmonton Alta $6,500, M M Westfall Germansen Landing BC $27,500, Brian Zahn Vancouver BC $6,672.

Training and Educational Service $309,356—Canada Bureau Staff Edmonton Alta $2,100, Hewlett Packard Ltd Edmonton Alta $7,200, Industrial Research Ottawa Ont $6,120, Government of Canada—Public Service Commission Ottawa Ont $4,200, Receiver General for Canada Ottawa Ont $2,100; Toronto Ont $2,100 and Victoria BC $2,100, A J Robert Toronto Ont $2,100, Steltner Development Ltd Montreal Que $10,000.

Protection Services $386,433—British Columbia Corps of Commissionaires Vancouver BC $30,986, Canadian Corps of Commissionaires Elmonton Alta $21,344; Ottawa Ont $50,070; Quebec Que $22,522 and Toronto Ont $232,522, Gordon Foreman Harrington Harbour Que $2,000, Grant Security Services Ltd Ottawa Ont $10,476, Pinkertons Canada Ottawa Ont $3,596, SIS Protection Co of Quebec Quebec Que $3,710, UBC Patrol Service Vancouver BC $3,950.

Health and Welfare Services $9,192.

Other Services $693,824—A I Data Service Ottawa Ont $5,000, Automation Centre of Ottawa Ottawa Ont $21,478, Burden's Janatorial Service Goose Bay Lab $2,025, Campbell Re-

ENVIRONMENT—*Concluded*

productions Ltd Ottawa Ont $2,364, Computel Systems Ltd Ottawa Ont $18,213, Computer Sciences Canada Ottawa Ont $5,341, Computing Services Department Edmonton Alta $3,000, Dataline Systems Ltd Toronto Ont $8,266, Digital Methods Ltd Ottawa Ont $2,660, Feature Four Ltd Ottawa Ont $4,579, G R M Data Service Winnipeg Man $13,448 and Sault Ste Marie Ont $26,707, Government of Canada —Communications Ottawa Ont $2,830, Energy, Mines and Resources Ottawa Ont $5,186; Public Works Toronto Ont $4,658 and National Film Board Ottawa Ont $62,794, Adrien Houde Shawinigan Que $8,366, I B M Canada Limited Don Mills Ont $8,601, Kleenol Service and Maintenance Shelburne NS $2,400, M A I Canada Ltd Ottawa Ont $9,295, Mills Studio Ltd Ottawa Ont $9,391, Monitor Labs Inc Toronto Ont $2,240, National Air Photo Imagery Ottawa Ont $4,035, Office Overload Hull Que $6,193 and Toronto Ont $2,824, Pace Limited Ottawa Ont $5,663, Petroleum Association Ottawa Ont $4,929, Receiver General for Canada Toronto Ont $6,865, Sanitary Cleaners Ltd St John's Nfld $2,340, S C S Consultants Inc Ottawa Ont $10,725, I P Sharp and Associates Ottawa Ont $6,222, Systems Dimensions Ltd Ottawa Ont $347,226, Triquetra Service Ltd Ottawa Ont $3,542.

Other Business Services $6,078,139—Adga Ltd Toronto Ont $10,402, Agromet Handbook Tabs Toronto Ont $5,900, A G T Data Systems Toronto Ont $5,000, Angus Employment Agency Toronto Ont $8,081, M Antonic Ottawa Ont $2,613, Arctic Institute Ottawa Ont $19,123, Associated Technical Services Toronto Ont $4,224, Atmospheric Dynamics Toronto Ont $30,104, W M Baker Toronto Ont $4,300, S D Band Toronto Ont $2,062, Baslaw McCarney and Mann Ottawa Ont $12,852, C A Bauer Aylmer Que $4,054, Bayshore Inn Vancouver BC $2,518, British Columbia Hydro and Power Vancouver BC $2,539, Beak Consultants Ltd Toronto Ont $8,880, H W Beall Ottawa Ont $2,857, Beauregard Press Ltd Ottawa Ont $4,430, G S Beck Ottawa Ont $3,000, J M Bergeron Ottawa Ont $2,500, S Beriault Hull Que $4,092, Bowaters Nfld Ltd St John's Nfld $5,945, Bristol Aerospace Winnipeg Man $6,400, Brown Publishing Co Ottawa Ont $7,550, Business Aid Ltd Vancouver BC $5,796, G M Chapman Toronto Ont $2,250, City of Edmonton Power Edmonton Alta $45,000, Adam Clark and Co Toronto Ont $12,496, P C Climo Squamish BC $2,500, Consolidated Bathurst Ltd Montreal Que $8,000, C Craig Waterloo Ont $3,134, N Crossley Penetanguishene Ont $2,557, Data Logic Canada Toronto Ont $26,503, Dominion Divers Ltd Winnipeg Man $2,250, Domtar Ltd Ottawa Ont $4,275, Jean B Dunlap Sussex NB $3,168, Edmonton Telephone Co Edmonton Alta $25,900, G L Ennis Vancouver BC $4,990, Expertise Halp Ltd Ottawa Ont $4,018, Field Studies Ltd Toronto Ont $11,500, Minister of Finance Halifax NS $17,500 and Vancouver BC $202,419, Donald Fisher and Associates Toronto Ont $32,897, Elliott Flynn and Associates Ottawa Ont $2,077, D Foxhall Midland Ont $2,520, J L Frund Montreal Que $2,250, Gate Programming Commission Toronto Ont $25,139, Girl Friday Ottawa Ont $2,114, Lena Gosselin Yellowknife NWT $3,220, Gottschalk and Ash Ltd Ottawa Ont $9,896, Government of Canada—Energy, Mines and Resources Ottawa Ont $68,948; Information Canada Ottawa Ont $2,139; National Research Council Toronto Ont $48,987 and Halifax NS $3,650; Public Works Edmonton Alta $4,807, Ottawa Ont $37,604 and Vancouver BC $6,114; Receiver General for Canada Toronto Ont $98,541 and Winnipeg Man $19,928, Supply and Services Ottawa Ont $1,473,088 and Transport Toronto Ont $246,760, Government of Quebec Quebec Que $50,531, R Greig Markham Ont $3,000, Gulf of Georgia Towing Co Vancouver BC $5,039, E L Herring-Cooper Fort Smith NWT $2,250, Morrison Hershfield Toronto Ont $14,918, R A Hornstein Toronto Ont $14,000, M A Houde Montreal Que $4,250, Hough and Stansbury Ltd Toronto Ont $7,803, Jani Service Ltd Edmonton Alta $26,500, Anne Jackson Sussex NB $2,337, H Jones Cap d'Espoir Que $3,168, Kelly Girl Service of Canada Ltd Toronto Ont $5,047, Laurentian Institute Ottawa Ont $3,575, S Ledson Ottawa Ont $3,450, Little Mermaid Cleaning Vancouver BC $2,400, P Loshak Ottawa Ont $3,569, Manpower Business Service Ottawa Ont $12,542, Manpower Service Vancouver BC $4,155, Ian Martin and Associates Toronto Ont $20,114, McManus and Associates Ottawa Ont $4,174, Mep Co Ltd Toronto Ont $8,017, Mills Studio Ltd Ottawa Ont $16,290, Miss 500 Ottawa Ont $3,536, G More Ottawa Ont $2,210, Multiple Access Ltd Toronto Ont $5,000, Northway Survey Corporation Ottawa Ont $36,931, Northwestern Utilities Co Edmonton Alta $7,500, Nu Mars Janitorial Corporation Toronto Ont $2,518, Office Assistance Vancouver BC $17,340, Office Overload Ottawa Ont $34,016 and Vancouver BC $7,505, Ontario Editorial Bureau Ottawa Ont $2,980, Ontario Forestry Association Willowdale Ont $33,444, Opaque Design Graphics Ottawa Ont $12,347, Dr Juhani Paivenen St John's Nfld $4,000, P D F Company Toronto Ont $32,897, People Service Vancouver BC $9,922, Personnel Pool Ottawa Ont $6,806, Albert Potvin Ottawa Ont $2,000, Province of New Brunswick Fredericton NB $4,383, Quasar Systems Ltd Ottawa Ont $2,530, Q L Systems Ltd Ottawa Ontario $3,075, David Quinton St John's Nfld $5,009, G P Reilly Ottawa Ont $3,479, Reliable Printing Ltd Edmonton Alta $3,082, Richelieu Graphics Ltd Ottawa Ont $3,734, L Rogers Victoria BC $8,700, S E D Systems Ltd Toronto Ont $16,997, Servacar Ltd Edmonton Alta $6,000, M Shewchuk Ottawa Ont $2,500, Staff Builders Temporary Toronto Ont $8,651, C H Sutherland Toronto Ont $2,000, Technical and Industrial Service St Catharines Ont $8,293, Temporary Office Services Toronto Ont $3,146, Underwood and McLellan Ltd Edmonton Alta $4,469, University of: Alberta Edmonton Alta $3,031; British Columbia Vancouver BC $3,125; Brock St Catharines Ont $19,500; Calgary Calgary Alta $12,699; Carleton Ottawa Ont $22,468; Guelph Guelph Ont $2,400; McGill Montreal Que $9,194; Ottawa Ottawa Ont $3,000; Quebec Quebec Que $2,550; Queen's Kingston Ont $2,000; Saskatchewan Saskatoon Sask $26,399; Simon Fraser Victoria BC $2,500; Toronto Toronto Ont $6,622 and Waterloo Waterloo Ont $8,518, P Weinberger Ottawa Ont $2,712, Western Ecological Service Edmonton Alta $3,810, White Star Co Hamilton Ont $88,333, Xerox of Canada Edmonton Alta $3,800.

EXTERNAL AFFAIRS

CANADIAN INTERESTS ABROAD PROGRAM

Accounting Services $2,006.

Legal Services (Abroad) $7,831—Messrs F Zimmern & Co Hong Kong $4,068.

Engineering Services $246,150—Bland-Lemoyne-Shine Montreal Que $17,245, Gardner Thornton Davison Garrett Nasson and Associates Vancouver BC $7,250, McCarter Nairne and

EXTERNAL AFFAIRS—*Continued*

Partners Vancouver BC $7,088, Smith Carter Partners Winnipeg Man $13,203, Thompson Berwick and Pratt Vancouver BC $82,758, Trans-Asia Engineering Associates Inc Saigon Indo China $3,624, Waesman Ross Blankstein Coop Gillmor Hanna Winnipeg Man $5,585, Woods Gordon and Co Toronto Ont $66,171, Yves Courcoux Paris France $10,046.

Training Educational Services $1,729,202—Air Canada Winnipeg Man $2,246, Algonquin College Ottawa Ont $2,650, Association of Universities and Colleges of Canada Ottawa Ont $63,273, Atlas Travel Tours Ltd Whitehorse YT $2,282, A Boudreau Île d'Orleans Que $6,657, British Overseas Airways Corp Montreal Que $3,400, Canada Council Ottawa Ont $805,745, Canadian Pacific Airlines Ottawa Ont $6,141, Colleagues in Contact Aylmer Que $2,000, Deltak Inc Schiller Park Ill USA $8,384, A Dos Ghali Hull Que $2,364, D Dos Ghali Hull Que $11,032, M Gaudreau Ottawa Ont $2,544, Government of Canada—National Defence Ottawa Ont $17,875; Public Service Commission Ottawa Ont $19,217; Supply and Services Ottawa Ont $28,858 and Secretary of State Ottawa Ont $57,352, International Reading Institute Inc Montreal Que $9,465, La Société Demosthène Inc Montreal Que $2,000, S Lee Ottawa Ont $2,400, The Institute for Electromagnetic Compatibility Germantown Md USA $3,869, The Probe Group Toronto Ont $49,623, The University of Michigan Ann Arbor Mich USA $2,269, D Tremblay Aylmer Que $11,032, D H Tremblay Quebec Que $10,388, Marcel Tremblay Quebec Que $5,200, Waterloo Management Education Centre Waterloo Ont $3,820, G R Winham Hamilton Ont $3,150.

Health and Welfare Services $13,581—Government of Canada—Health and Welfare Ottawa Ont $13,581.

Protection Services $2,282,798—Canadian Corps of Commissionaires Ottawa Ont $330,943, Government of Canada—Royal Canadian Mounted Police Ottawa Ont $1,424,614, Metropolitan Toronto Police Toronto Ont $43,470.

Other Services $2,043,615—Agence France Presse Montreal Que $2,000, Air Canada Winnipeg Man $35,841, E A C Amy & Sons Ltd Ottawa Ont $3,150, A Amyot Aylmer Que $2,320, Dr G C Andrew Vancouver BC $4,700, S April Ottawa Ont $3,920, A Assilen Ottawa Ont $9,132, Association in Canada Serving Organizations on Human Settlements Vancouver BC $4,200, F Aubut Montreal Que $2,900, Ballion Consultants Ltd Montreal Que $11,756, L Balthazar Quebec Que $7,000, J Belanger Ottawa Ont $4,745, Bell Canada Montreal Que $3,519, C Bissell Dingwall NS $4,800, M Burke Ottawa Ont $7,650, CNCP Telecommunications Ottawa Ont $3,903, C P Telecommunications Montreal Que $2,819, Canadian Broadcasting Corporation Ottawa Ont $29,997, Canadian Pacific Airlines Ottawa Ont $4,533, R Chalmers Ottawa Ont $3,040, Chateau Laurier Ottawa Ont $17,443, D M Cole Ottawa Ont $2,194, Computerized Meetings (Canada) Ltd Toronto Ont $22,386, Computing Devices Co Ottawa Ont $20,129, K Cook Ottawa Ont $8,483, Crawley and McCracken Co Ltd Montreal Que $2,977, L Dagenais Hull Que $4,262, W Eggleston Ottawa Ont $2,500, C Faubert Pointe Gatineau Que $4,998, H F Feaver Ottawa Ont $6,100, S T Firth Ottawa Ont $4,800, P Gagnon Toronto Ont $4,276, J E Godkin Ottawa Ont $2,250, Government of Canada—Information Canada Ottawa Ont $135,926; National Defence Ottawa Ont $37,970 and Supply and Services Ottawa Ont $35,904, T Grant Ottawa Ont $4,463, P Hailstone Toronto Ont $5,000, H F Halgrimsson Ottawa Ont $3,720, Jean Halstead Ottawa Ont $4,560, Holiday Air Inc Richmond BC $3,510, Hovey and Assoc Ltd Ottawa Ont $5,000, Hyatt Regency Vancouver Vancouver BC $20,106, A I Inglis Ottawa Ont $10,000, Intertask Limited Ottawa Ont $27,956, R Krzyzewski Ottawa Ont $2,354, T A Leak Ottawa Ont $5,550, Le Chateau Champlain Montreal Que $21,918, Liquor Control Board of Ontario Ottawa Ont $12,015, E P MacCallum Ottawa Ont $3,924, F J McEvoy Ottawa Ont $8,269, J H Minet & Co (Canada) Ltd Montreal Que $44,752, B M Morrison Vancouver BC $4,125, L Mougest Ottawa Ont $4,400, N R C Canada Ltd Ottawa Ont $10,448, National Arts Centre Ottawa Ont $43,714, M Normandin Ottawa Ont $9,819, D Page Ottawa Ont $18,966, Personnel Pool Ottawa Ont $12,188, Press News Limited Toronto Ont $30,219, R Ray Ottawa Ont $2,945, Reuters Ltd New York City NY USA $5,293, Ritz-Carleton Hotel Montreal Que $8,318, R T Rose Vancouver BC $17,767, M Rossignol Ottawa Ont $4,930, Skyline Hotels Ltd Rexdale Ont $3,117, Social Science Research Council of Canada Ottawa Ont $5,000, S Stewart Ottawa Ont $2,995, B R Stethem Ottawa Ont $2,520, K A Stuebing Winnipeg Man $7,099, Systems Dimensions Ltd Ottawa Ont $47,854, The Banff Centre Faculty Club Banff Alta $5,805, The Country Club Ottawa Ont $2,286, A S Uhren Regina Sask $4,202, University of Toronto Toronto Ont $12,643, H Von Riekhoff Ottawa Ont $10,300, Voyageur Colonial Ltd Ottawa Ont $2,820, D A Waldie Ottawa Ont $8,448, Webb Zerafa Menkes Housden Partnership Toronto Ont $8,888, D Wetherup Ottawa Ont $5,665, J E Whenham Ottawa Ont $4,875.

WORLD EXHIBITIONS PROGRAM

Other Services $752,894—Confederation Centre of the Arts Charlottetown PEI $7,524, Expo 74 Corporation Spokane Wash USA $12,668, Government of Canada—Information Canada Ottawa Ont $387,669, Personnel Pool Ottawa Ont $3,261.

Canadian International Development Agency

Consultants Services $576,814—L Baran Montreal Que $2,699, D Barndt Montreal Que $4,500, J G Bene Vancouver BC $30,357, Canadian Association for Latin America Toronto Ont $31,000, L A Charette Montreal Que $4,967, J Christie Halifax NS $5,000, P Dansereau Montreal Que $2,000, H G Dion Montreal Que $55,994, S D Gagne Montreal Que $25,000, Gilles Sainte Marie & Associes Inc Montreal Que $5,445, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $107,749, E Hillen Montreal Que $5,448, J Hurley Ottawa Ont $4,590, Institut de Formation par le Groupe Inc Montreal Que $8,708, C Jeanneret Ottawa Ont $17,299, M Kassner Ottawa Ont $3,750, B B King Washington DC USA $14,429, R Lamontagne Ottawa Ont $3,800, N D Lea Associates Ltd Oakville Ont $4,000, G LeBlanc Montreal Que $36,473, C Legris Montreal Que $5,000, J M Lombart Ottawa Ont $4,877, Lucena Marques De Sa Montreal Que $10,680, S May Ottawa Ont $2,351, E Mercier Quebec Que $4,801, PAS Action Services Ltd Ottawa Ont $5,975, Policy Consulting Associates Ottawa Ont $26,378, Price Waterhouse Associates Ottawa Ont $4,210, Redema Consultants Ltd Toronto Ont $7,200, Réseau de développement d'organisations Inc Montreal Que $2,284, J T Shea Ottawa Ont $13,050, H A Steppler Ste Anne de Bellevue Que $2,419, Strethem Gareau MSL Ltd Montreal Que $9,594, M Tremblay Montreal Que $16,303, Woods Gordon & Co Toronto Ont $14,865.

EXTERNAL AFFAIRS—*Concluded*

Computer Services $83,244—Automation Centre of Ottawa Ltd Ottawa Ont $6,790, Raymond Cyr Inc Outremount Que $3,380, Sharon Electronics Ltd Ottawa Ont $2,000, Systems Approach Ltd Ottawa Ont $12,891, Systems Dimensions Ltd Ottawa Ont $57,644.

Office Services $102,939—H V Chapman & Associates Limited Ottawa Ont $9,514, DOT Personnel Ottawa Ont $36,802, Office Overload Ottawa Ont $2,336, Ottawa Hull Bilingual Ottawa Ont $3,926, Personnel Pool Ottawa Ont $47,750, Temploy Ottawa Ont $2,489.

Film Production $51,604—Government of Canada—National Film Board Ottawa Ont $33,465, Public Information of United Nations New York City NY USA $15,000.

Protection Services $67,449—Canadian Corps of Commissionaires Ottawa Ont $64,625.

Training Courses $190,752—Algonquin College Ottawa Ont $7,935, Government of Canada—Public Service Commission Ottawa Ont $107,850, Holiday Lodge Notre Dame de la Salette Que $2,116, Practical Concepts Incorporated Washinton DC USA $3,500.

Medical Services $13,066—Government of Canada—National Health and Welfare Ottawa Ont $8,920.

Storage of Household Effects $17,937.

Procurement and Other Related Services $527,552—Government of Canada—Supply and Services Ottawa Ont $527,552.

Hospitality $34,812—Carleton Towers Hotel Ottawa Ont $5,548, P Gérin-Lajoie Ottawa Ont $4,464.

Miscellaneous $40,273—M Anderson Ottawa Ont $2,968, The Educational ABC's of Canadian Industry Toronto Ont $8,000.

FINANCE

FINANCIAL AND ECONOMIC POLICIES PROGRAM

Legal Services $15,843—Empire Skip Tracing Vancouver BC $6,087, Government of Canada—Justice Ottawa Ont $2,855.

Training and Educational Services $50,017—Berlitz School Ottawa Ont $3,943, Government of Canada—Public Service Commission Ottawa Ont $13,483, Informetrica Ltd Ottawa Ont $2,300, H Messier Ottawa Ont $2,426, M Vogan Ottawa Ont $3,405.

Computer Services $638,755—Canada Systems Group Mississauga Ont $95,580, Computel Systems Ltd Ottawa Ont $113,074, Data Resources Inc Lexington Mass USA $35,647, Government of Canada—National Revenue—Taxation Ottawa Ont $22,015 and Statistics Canada Ottawa Ont $30,630, Harris Communications Don Mills Ont $2,308, IBM Canada Ltd Ottawa Ont $120,906, Information Science Industries Ottawa Ont $19,323, I P Sharpe Associates Ltd Ottawa Ont $76,186, Maclean Hunter Ltd Toronto Ont $3,600, Societe Mathematique Montreal Que $8,640, Systems Dimensions Ottawa Ont $116,521.

Management Consulting and Contract Research $556,573—G Ankerl Cambridge Mass USA $4,950, Biro Inc Ottawa Ont $62,375, N K Choudhry Toronto Ont $2,250, S A Clemens Ottawa Ont $2,900, M Clennett Montreal Que $6,533, G Coulombe Ottawa Ont $26,375, Cooper & Lybrand Toronto Ont $10,648, Government of Canada—Statistics Canada Ottawa Ont $301,213, Great West Life Winnipeg Man $27,750, R A Green Toronto Ont $11,478, Katcard Systems Ottawa Ont $10,250, F H Leacy Ottawa Ont $3,000, B E MacDonald Ottawa Ont $39,875, McCarthy and McCarthy Toronto Ont $6,200, Peat Marwick Mitchell Toronto Ont $3,880, M Walker Ottawa Ont $13,160, D Walls Toronto Ont $11,250, R H G Walton Ottawa Ont $3,400, B Singh Ottawa Ont $6,000.

Clerical and Stenographic Services $185,368—Kelly Girl Services of Canada Ltd Toronto Ont $13,882, Miss Stacey Personnel Ottawa Ont $31,352, Miss 500 Ottawa Ont $23,338, Office Overload Ottawa Ont $19,442, Ottawa-Hull Bilingual Ottawa Ont $4,071, Personnel Pool Ottawa Ont $63,646, Victor Temporaries Cambridge Ont $25,808.

Printing and Photograph Services $309,637—Government of Canada—Supply and Services Ottawa Ont $308,531.

Protective Services $73,481—Canadian Corps of Commissionnaires Ottawa Ont $62,265, Dominion Electric Protection Ottawa Ont $10,622.

Health Services $15,314—Government of Canada—National Health and Welfare Ottawa Ont $15,314.

*Other Business Services $828,498**—Datacap Ltd Ottawa Ont $2,149, Government of Canada—External Affairs Ottawa Ont $32,767, Information Canada Ottawa Ont $3,872, National Film Board Ottawa Ont $59,600 and Supplies and Services Ottawa Ont $91,410, Royal Bank of Canada Montreal Que $9,374, Sutton and Bell Toronto Ont $7,332. *Includes payment of service fees to provinces $606,166.

ANTI-DUMPING TRIBUNAL PROGRAM

Legal Services $7,137—Solway Wright Houston Greenberg O'Grady & Morin Ottawa Ont $7,137.

Other Business Services $30,052—Government of Canada—Statistics Canada Ottawa Ont $4,000, Victor Temporaries Cambridge Ont $13,038, James Shields Ottawa Ont $4,074.

Auditor General

Management Consultants $290,778—Marcel Bélanger Quebec Que $28,200, A L Campbell Winnipeg Man $19,650, Coopers & Lybrand Ottawa Ont $25,140, B J Donnelly Ottawa Ont $14,440, D L Meyers Peterborough Ont $5,600, Peat Marwick Mitchell & Company Ottawa Ont $31,739 and Toronto Ont $15,990, Policy Consulting Associates Ottawa Ont $26,749, Price Waterhouse Associates Toronto Ont $6,800, Price Waterhouse & Company Ottawa Ont $4,440 and Toronto Ont $4,960, Res Dev Enterprises of Canada Ltd Toronto Ont $17,500, E R Rowe Montreal Que $2,625, Osman Siddiqui Montreal Que $3,000, Sonja Sinclair Toronto Ont $2,805, D A Smith Ottawa Ont $13,850, J R M Wilson Toronto Ont $42,000, Woods Gordon & Company Toronto Ont $24,540.

Accounting Services $132,333—Coopers & Lybrand Montreal Que $97,658, Peat Marwick Mitchell & Company Montreal Que $30,625, Price Waterhouse & Company Toronto Ont $4,050.

Training and Educational Services $13,800—Government of Canada—Public Service Commission Ottawa Ont $13,800.

Legal Services $3,215—Borden & Elliot Toronto Ont $3,215.

FINANCE—*Concluded*

Conference and Miscellaneous Course Fees $10,077.

Data Processing Services $6,293.

Miscellaneous Services $3,308.

Tuition and Membership Fees $9,677.

Insurance

Valuation of Securities held by Insurance Trust and Loan Companies $9,000—Canadian Daily Quotation Service Ltd Toronto Ont $9,000.

Data Processing $139,855—Alphatext Systems Ltd Ottawa Ont $90,641, IBM Canada Ltd Ottawa Ont $30,326, I P Sharp Associates Ltd Toronto Ont $13,807, Office Overload Co Ltd Ottawa Ont $4,361.

Stenographic Services $17,374—Fine Personnel Toronto Ont $2,994, Personnel Pool Ottawa Ont $13,756.

Training and Education Services $3,327.
Other Types of Services $5,003.

Tariff Board

Other Business Services $104,116—R Berthiaume Ottawa Ont $7,920, C A Fisher Ottawa Ont $4,800, M H Goodman Ottawa Ont $14,250, G R Grant Ottawa Ont $2,400, S C Hudson Ottawa Ont $26,250, I B L Nonnecke Ottawa Ont $3,500, Office Overload Ottawa Ont $3,686, C V Parker Ottawa Ont $4,250, W D Porter Ottawa Ont $21,000, D J Sutherland Ottawa Ont $16,060.

Other Types of Services $5,126.

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Hospitality $3,883—Comptroller of the Governor General's Household Rideau Hall Ottawa Ont $3,883.
Other Types of Services $55,371.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

ADMINISTRATION PROGRAM

Accounting Services $103,000—Government of Canada—Supply and Services Ottawa Ont $103,000.

Fees, Honoraria and Contract Expenses $22,615—Government of Canada—Public Service Commission Ottawa Ont $19,000.

Messenger Services $3,472.

Nursing Counsellor Services $28,552—Government of Canada—National Health and Welfare Ottawa Ont $28,552.

Stenographic Assistance $32,551.

Service Contracts $762,437—Alphatex Ltd Ottawa Ont $21,236, Avis Canada Ottawa Ont $3,329, R Balaian Ottawa Ont $10,609, J Bell Ottawa Ont $13,285, Paul D Beseau Ottawa Ont $2,300, D Bouse Ottawa Ont $15,652, Canadian Corps of Commissionaires Ottawa Ont $18,162, E Clow Ottawa Ont $6,338, K Elder Ottawa Ont $7,808, A Foulkner Ottawa Ont $5,646, Government of Canada—Supply and Services Ottawa Ont $4,023, K Himmer Ottawa Ont $11,131, W Hockey Ottawa Ont $15,391, G Honnegger Ottawa Ont $6,227, T Koscielecki Ottawa Ont $16,486, S MacKenzie Ottawa Ont $11,150, J Moore Ottawa Ont $11,868, V Mrzena Ottawa Ont $14,928, D Nicastro Ottawa Ont $3,564, R Orr Ottawa Ont $7,000, P J Consultants Kingston Ont $2,000, P Pratt Ottawa Ont $18,080, P Danjwani Ottawa Ont $12,300, A Rander Ottawa Ont $10,628, A Saito Ottawa Ont $11,400, J Sklenar Ottawa Ont $10,032, J Stewart Ottawa Ont $13,500, Systems Dimensions Ltd Ottawa Ont $97,340, A Walker Ottawa Ont $14,880, Xerox of Canada Ltd Toronto Ont $2,046.

Tuition Fees—Staff Training $12,579.

Other Types of Services $1,579.

INDIAN AND ESKIMO AFFAIRS PROGRAM

Artists and Designers Fees $7,059.

Board and Lodging $80,368—Alberta School for the Deaf Edmonton Alta $8,370.

Burial of Eskimo and Indians $317,096—Aurora Funeral Home Whitehorse YT $17,594, Greens Funeral Home Fort Frances Ont $2,090.

Classroom Assistants $19,760.

Contracts—Pupil Residence Operations $230,246—Corporation Episcopale Catholique Romaine de la Baie James Moosonee Ont $174,277, Rev H P O M I Bishop O'Connor Whitehorse Y T $2,875.

Contracts with Bands and Indian Associations $675,557—Alberta Indian Education Centre Edmonton Alta $17,737, Association des Indiens du Québec Hurons Que $20,603, Bella Bella Community Centre Bella Bella BC $2,000, Blackfoot Tribal Administration Gleichen Alta $4,299, Blood Band Administration Standoff Alta $6,391, Corporation of Great Whale River Great Whale River Que $50,343, Corporation of Ivuyivik Ivuyivik Que $19,181, Corporation of Sugluk Sugluk Que $11,978, Couchiching Band Fort Frances Ont $5,520, Cowichan Band Council Duncan BC $2,325, Cowichan Mothers Co-op Nursery Duncan BC $12,760, Deer Lake Band Sandy Lake Ont $7,660, Gitlakdamix Indian Band New Aiyansh BC $4,289, Gull Bay Band Gull Bay Ont $2,750, Hartley Bay Band Council Hartley Bay BC $4,350. Hudson's Bay Co Montreal Que $6,415, Inuit Community Council Povungnituk Que $35,217 and Sugluk Que $21,052, Inoucdjouac Community Council Inoucdjouac Que $28,200, Kitkatla Band Council Kitkatla BC $9,600, Moose Band Moose Factory Ont $5,565, Pehtokanopewin School Cutknife Sask $24,750, Peigan Band Administration Brocket Alta $5,401, Rainy River Band Emo Ont $11,626, Saskatchewan Indian Cultural College Saskatoon Sask $2,000, Squamish Indian Band North Vancouver BC $2,010, Tobique Band Perth NB $4,000, Trout Lake Band Big Trout Lake Ont $12,191.

Daily Transportation of Pupils $3,518,726—A A A Charter Services Mission BC $28,631, A & A Bus Lines Sioux Lookout Ont $4,116, Alexander Band Morinville Alta $7,026, Anchor Transit Ltd Duncan BC $23,842, Blood Band Bus Co-op Standoff Alta $518,197, Broadview School Unit #18 Broadview Sask $12,678, Buffalo Ernest Wetaskiwin Alta $51,963, Cache Creek Motors Ltd Cache Creek BC $45,878,

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Central Airways Toronto Ont $2,284, Coastal Bus Lines Ltd Kitimat BC $14,397, Cupar School Unit #28 Cupar Sask $2,832, Dylynn Enterprise Lower Post BC $2,150, East Smoky S D #54 East Smoky Alta $27,720, Enoch Band Duffield Alta $4,104, N Frances Harrison Mills BC $28,575, W E Frizzie Williams Lake BC $9,382, Golden Arrow Express Fort Frances Ont $5,406, Graveling Enterprises Ltd Lytton Ont $32,551, Heaslip Motors Ltd Hagersville Ont $76,726, Immaculate School Burns Lake BC $2,900, Indian Head School Unit Indian Head Sask $4,728, Iron Range Bus Lines Sioux Lookout Ont $12,120, R Iverson Williams Lake BC $2,070, Kinney and Assoc Mission BC $33,320, A Levi Big Cove NB $4,800, Lower Post Holdings Lower Post BC $2,754, T W Lucas Ponoka Alta $15,984, Sam Martin Ohsweken Ont $23,923, Medstead School Unit Medstead Sask $2,495, Misty Islands Transportation Co Skidegate BC $6,804, Kor Nelson New Hazelton BC $32,655, Peigan Band Bus Co-op Brocket Alta $117,332, Prince Albert Bus Lines Prince Albert Sask $111,733, Rocky Mountain S D # 15 Rocky Mountain House Alta $2,067, St Joseph's School Vanderhoof BC $6,529, Saskatoon Public School District Saskatoon Sask $2,016, School District # 27 Williams Lake BC $36,622, School District # 30 Ashcroft BC $4,879, School District # 50 Queen Charlotte City BC $13,951, School District # 52 Prince Rupert BC $5,935, School District # 55 Burns Lake BC $4,378, School District # 56 Vanderhoof BC $7,970, Slaves of Upper Hay River Band Chateh Alta $4,972, Tobique Band Tobique NB $6,243, Turtleford School Unit # 65 Turtleford Sask $4,929, Two Cities Transit Sault Ste Marie Ont $8,200, Western Bus Lines of British Columbia Ltd Kamloops BC $25,920, Sam Wildcat Wetaskiwin Alta $14,179, L D Wilson Vernon BC $16,408, C York Kitimat BC $3,200.

Data Processing Services $63,904.

Employment and Placement—Service Contracts $3,889.

Indian Consultation—Honoraria $183,731—Alberta Indian Education Centre Edmonton Alta $5,332, Union of New Brunswick Indians Fredericton NB $5,198.

Leadership Training Course $205,034—British Columbia Native Amateur Sport and Recreation Federation Vancouver BC $5,000, Federation of Saskatchewan Indians Regina Sask $10,600, Samson Band Enterprises Hobbema Alta $3,000, Sarcee Development Ltd Calgary Alta $2,947, Stevenson and Kellogg Ltd Toronto Ont $3,500, University of Saskatchewan Saskatoon Sask $11,399.

Legal Fees and Court Costs $57,323—Munroe Graser and Kelleher Vancouver BC $2,490, Pouliot Guerard Castonguay and Assoc Montreal Que $4,403.

Local Board and Lodging for Children $8,570,666—Administration Family Child Welfare Halifax NS $18,160, Army and Navy Department Store Regina Sask $2,408, Bersimis Band Council Bersimis Que $4,550, Carcross Community Education Centre Carcross YT $24,095, Community Council of Fort Chimo Fort Chimo Que $8,580, Department of Education Victoria BC $32,366, Department of Human Resources Victoria BC $34,774, Family Child Service Halifax NS $23,637, Drumheller Valley School Drumheller Alta $47,096, Halifax School for the Blind Halifax NS $8,610, Haven Training School Clinton BC $16,000, Inuit Community Council Fort Chimo Que $92,933, Kehewin Tribal Administration Bonneyville Alta $4,200, Minister of Finance Victoria BC $4,053,056; Fredericton NB $37,343 and Quebec Que $17,373, Minister of Social Affairs Quebec Que $274,781, Mohawk of Kan wake Caughnawaga Que $6,229, New Brunswick Social Fredericton NB $23,401, Old Factory Band Account Val d'Or Que $5,180, Protestant Regional School Board Chateauguay Valley Chateauguay Que $37,842, Providence Child Development Centre Calgary Alta $2,187, Province of Saskatchewan Department of Social Services Regina Sask $27,679, Queen of Angels Academy Montreal Que $5,180, Rancho Ehrlo Regina Sask $2,044, Saskatchwan Association for Mentally Retarded Saskatoon Sask $2,128, Sept Isles Band Council Sept Isles Que $2,238, Social Service Centres—Gaspé Gaspé Que $80,931; Hauterive Hauterive Que $266,261; Laurentides & Lanaudierre Joliette Que $12,461; L'ouest Quebecois Inc Amos Que $250,088; L'Outaouais Hull Que $82,358; Quebec Trois Rivieres Que $3,915; Richelieu Longueuil Que $96,746 and Saguenay-Lac-St Jean Chibougamau Que $89,092, Territorial Treasurer Whitehorse YT $283,546, Woodlands School New Westminister BC $10,264.

Maintenance Allowances $10,014,978—Administration Family Welfare Halifax NS $17,592, Algoma Home for Aged Thessalon Ont $11,672, Anahim Lake Student Residence Anahim Lake BC $52,800, Catholic Family Service Charlottetown PEI $3,628, Centre de Traitement pour Alcooliques Quebec Que $2,517, Childrens Aid Society Halifax NS $13,440, Department of Finance Regina Sask $5,148, Department of Social Services Regina Sask $110,183, District of Kenora Home for Aged Kenora Ont $17,947, F J Davey Home for Aged Sault Ste Marie Ont $25,305, Family Child Care Hants Co Truro NS $2,827, Family Child Service Halifax NS $24,491, Government of Saskatchewan Regina Sask $41,740, Hudson's Bay Co Winnipeg Man $4,979, Huron College London Ont $2,494, Lady Willingdon Nursing Home Ohsweken Ont $3,051, A Levi Big Cove NB $2,250, Montreal Lake Children's Home Timber Bay Sask $27,105, Mount Royal College Calgary Alta $11,257, Native Alcohol Council Regina Sask $5,148, Prince Albert District Trust Account Prince Albert Sask $6,498, Pehtapun Native Rehabilitation Centre Meadow Lake Sask $12,510, Pincrest Home for Aged Kenora Ont $3,065, Prince George College Prince George BC $25,760, Province of Prince Edward Island Charlottetown PEI $8,609, Rancho Ehrlo Regina Sask $2,928, Saskatchewan Indian Culturural College Saskatoon Sask $4,047, School District No 29 Lillooet BC $2,250, Whitehorse Halfway House Society Whitehorse YT $6,554, Y W C A Whitehorse YT $2,944.

Maintenance of Juvenile Delinquents $82,529—Administration Family Child Welfare Halifax NS $37,233, Rancho Ehrlo Regina Sask $20,452, Union of New Brunswick Indians Fredericton NB $3,210.

Other Business or Specialist Services $6,551,177—Aerosystems Canada Dorval Que $4,280, Alberta Indian Development System Edmonton Alta $3,000, Alberta Indian Education Centre Edmonton Alta $59,320, Alberta Institute of Pedology Edmonton Alta $2,500, Allen Cupples and Assoc Toronto Ont $9,504, R Aller Winnipeg Man $13,416, J R Assad Sillery Que $3,000, G Atkins Calgary Alta $5,000, Banff Centre Banff Alta $3,186, M Begyn Ottawa Ont $3,250, Biggar School Unit # 50 Biggar Sask $5,629, Bird and Hale Ltd Toronto Ont $8,570, Blackfoot Economic Development Gleichen Alta $4,000, Blaine Lake School Unit Blaine Lake Sask $33,093, Blood Tribe Administration Standoff Sask $5,500, B Bressette Forest Ont $31,490, Bureau of Manage-

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

ment Consulting Ottawa Ont $68,742, Burnett Resources Surveys Ltd Calgary Alta $2,108, C & D Rentals Ltd High Level Alta $2,900, C D Shultz and Co Ltd Vancouver BC $2,000, Camm W Ure Associates Ltd Ottawa Ont $5,000, Camosun College Victoria BC $51,197, Canadian Engineering Surveys Ottawa Ont $116,085, Canadian Executive Services Overseas Montreal Que $109,593 and Ottawa Ont $12,866, G L Colborne $9,504, Como Lake Private Hospital Coquitlam BC $2,016, Crease and Company Victoria BC $5,235, D Stoll Rentals High Level Alta $2,796, Dawson Enterprises Kingcome Inlet BC $2,405, J Deacey Vancouver BC $4,999, Department of Finance Regina Sask $40,087, Department of Natural Resources Prince Albert Sask $15,943, Department of Social Services Halifax NS $28,542, Digital Methods Ltd Ottawa Ont $31,835, District of Squamish Squamish BC $2,309, L W Doggett Thunder Bay Ont $2,239, Eddy Match Co Hull Que $6,680, Edwin Reid and Associates Vancouver BC $17,942, Environmental Technical Hamilton Ont $2,000, Epec Consulting Calgary Alta $32,147, Exshaw School Exshaw Alta $2,836, Federation of Saskatchewan Indians Regina Sask $11,000, G Fobister Grassy Narrows Ont $9,250, Foster Engineering Toronto Ont $5,789, J Fraser Arborg Man $2,600, Geoffrey Still Associates Don Mills Ont $4,685, N Gelber Winnipeg Man $9,900, D Gibson Winnipeg Man $2,232, J Gladstone Cardston Alta $4,000, Gladstone Tall Timbers Cardston Alta $4,000, Government of Canada—Department of Energy, Mines and Resources Ottawa Ont $364,708 and Public Service Commission Ottawa Ont $13,500, Grand Council of Treaty # 9 Timmins Ont $9,984, Grand MacEwan Community College Edmonton Alta $3,546, H Green Winnipeg Man $2,400, T Greene Kenora Ont $2,000, H W Barnhart and Associates Manotick Ont $4,860, E Hastings Garden Hill Man $5,000, R D Hedges Winnipeg Man $7,160, Henderson's Forestry Service Peace River Alta $4,000, Howard Paish and Assoc Ltd Vancouver BC $3,000, Indian Hall of Fame Toronto Ont $2,000, Information Services Ottawa Ont $2,148, Interior Native Driving School Ltd Quesnel BC $4,900, Jasper Carter Assoc Ltd West Vancouver BC $7,216, K H Bishop and Assoc Winnipeg Man $43,500, Kenora District Trust Account Kenora Ont $3,108, Kingsclear Band Fredericton NB $5,000, L-J Personnel Consultants Ottawa Ont $18,075, Laframboise Plumbing & Heating Cornwall Ont $7,612, J Leduc Brandon Man $5,000, W Lightbrown Vancouver BC $2,625, Lombard North Group Winnipeg Man $2,100, M M Dillon Ltd Winnipeg Man $56,145, Marathon Drum and Bugle Marathon Ont $2,180, H Martin St Paul Alta $5,427, Metropolitan Trust Toronto Ont $2,200, Mohawk Institute Brantford Ont $3,257, Motor Hotel "72" Sioux Lookout Ont $5,004, Municipal Association Toronto Ont $2,000, Municipal Co Cape Breton Sydney NS $9,446, Murray V Jones and Assoc Toronto Ont $2,451, McLellan Underwood and Co Winnipeg Man $21,190, G McIver Blind River Ont $6,515, New Credit Council Account New Credit Ont $2,500, G Noel Cold Lake Alta $6,640, Nogeeshik Aquash Toronto Ont $4,925, Nordahl Craig Cummings & Jeffrey Vancouver BC $4,500, North Central Saskatchewan Regional Library Prince Albert Sask $2,435, Northern Handicap Co-op La Ronge Sask $2,800, Northern Light Gospel Mission Red Lake Ont $119,656, Northern School Board Prince Albert Sask $8,385, Northway Consultants Ltd Toronto Ont $20,526, Northway Survey Corporation Toronto Ont $8,692, Oblate Indian-Eskimo Council Ottawa Ont $6,000, Ontario Co-op Brampton Ont $34,875, Ontario Department of Education Toronto Ont $6,450, Opeongo Forestry Service Renfrew Ont $28,416, G A Owen Vancouver BC $4,500, P M Assoc Ltd Winnipeg Man $5,000, Parkland School Unit # 63 Shellbrook Sask $6,572, Paul Creek Tribal Dance Club Kamloops BC $2,000, Peat Marwick Mitchell Ottawa Ont $2,600, Pehtokanopewin School Cutknife Sask $15,040, M Pocock Vancouver BC $2,158, Prince Albert School Unit Prince Albert Sask $2,829, Province of Saskatchewan Regina $59,565, Provincial Advisory Council Regina Sask $10,000, Provincial Treasurer Edmonton Alta $2,018 and Regina Sask $28,047, Qu'Appelle Indian School Council Lebret Sask $6,930, Regina Board of Education Regina Sask $4,500, Regina East School Unit Regina Sask $2,449, Reid Crouther and Partners Winnipeg Man $6,215, Rious Alain Quebec Que $4,700, Ripley Klohn and Leonhoff Winnipeg Man $2,320, Robinson Merrit and de Vries Ltd Toronto Ont $3,800, Royal Ontario Museum Toronto Ont $8,800, Rural Training Association Toronto Ont $39,950, P St Jacques Saskatoon Sask $15,764, Samson Belain and Coté Quebec Que $2,272, Saskatchewan Indian Cultural College Saskatoon Sask $60,430, Saskatchewan Indian Women's Association Saskatoon Sask $45,000, School Board Cape Breton Sydney NS $3,827, School District # 2 Cranbrook BC $2,056 # 24 Kamloops BC $5,253; # 27 Williams Lake BC $15,780; # 30 Ashcroft BC $13,278; # 48 Squamish BC $5,072; # 50 Queen Charlotte City BC $5,200; # 76 Agassiz BC $3,172 and # 80 Terrace BC $2,000, Service Geotechniques Shickshocks Inc Dorval Que $4,050, A H Seuret and E G Walsh Thunder Bay Ont $4,600, Shoal Lake Corporation Kejick Ont $8,000, Simon Fraser Private Hospital Prince George BC $55,647, Simpson Sears Ltd Regina Sask $3,989, Smallboy Camp Edson Alta $33,661, C Smith Hagersville Ont $3,240, E Smith and D McDonald Whitehorse YT $10,000; R A Smith Winnipeg Man $7,140, Sosley and Co Winnipeg Man $5,000, Steinbach Bible Institute Steinbach Man $2,090, J Sterritt Prince Rupert BC $5,000, Stidwill & Association Cornwall Ont $3,000, Stoney Cultural Education Morley Alta $3,155, Strong Lamb and Nelson Ltd Edmonton Alta $4,310, F Symington Carleton Place Ont $5,000, T E McLaughlin Development Association Ltd Ottawa Ont $5,085, Templeton Engineering Winnipeg Man $10,000, Territorial Treasurer Whitehorse YT $49,616, Thorne Gunn Co Sudbury Ont $3,850, Thorne Riddell Co Sydney NS $2,753, Thurso Lumber Thurso Que $5,805, Tobique Band Council Perth NB $4,000, Treasurer of Ontario Belleville Ont $14,950 and Toronto Ont $106,857, Turtleford School Unit # 65 Turtleford Sask $3,758, Underwood McLellan and Associates Edmonton Alta $4,759, Union of New Brunswick Indians Fredericton NB $15,000, Union of Nova Scotia Indians Truro NS $15,000, University of: Calgary Calgary Alta $83,974 and Western Ontario London Ont $34,658, W Van Zoest Ross River YT $2,460, W L Wardrop and Associates Winnipeg Man $26,762, W Wacko Edmonton Alta $18,400, Wakaw School Unit Wakaw Sask $20,745, Ward MacDonald Cockburn and McFettors Winnipeg Man $6,215, Waterhen Enterprises Ltd Dorintosh Sask $2,400, S Wildcat Wetaskiwin Alta $39,900, William Trow and Assoc Sudbury Ont $2,500, Williams and Wilson Ltd Edmonton Alta $7,841, Yukon Indian Centre Whitehorse $13,724, Yukon Native Brotherhood Whitehorse YT $13,519, Yukon Trappers' Association Whitehorse YT $5,000.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Photographers Services $64,391—Filmwest Association Ltd Edmonton Alta $5,170, Rudolf Haas Ottawa Ont $2,600.

Protection Services $452,677—Minister of Finance Victoria BC $151,586.

Public Relations Contracts $58,495—Nancy Gelber Winnipeg Man $8,786, Ontario Editorial Bureau St Catharines Ont $7,669, Williams and Wilson Ltd Edmonton Alta $2,259.

Service Charge—Acquisitions $755,944—Government of Canada—Supply and Services Ottawa Ont $755,944.

Service Charge—Central Travel Service $5,037.

Service Charge—Printing $60,394.

Service Charge—Removals $13,894.

Service Contracts $518,548—Anglican Church of Canada Schumacher Ont $6,938, M Barrett Quebec Que $3,000, Bernard's Plumbing and Mechanical Fort St James BC $3,000, Bird Hale Ltd Toronto Ont $3,451, Burnt Church Indian Co-op Legaceville NB $7,500, Canadian Executive Services Overseas Montreal Que $9,872, Community Legal Surveys Quebec Que $60,798, Department of Native Studies Trent University Peterborough Ont $3,000, I Goodleaf Quebec Que $2,580, K W Hansen Heating and Plumbing Co Calgary Alta $2,228, Gascon Lyonnais Quebec Que $4,318, McGill University Montreal Que $10,000, Old Crow Co-op Old Crow YT $5,000, Publicity Services Quebec Que $2,255, Sarain Stump Saskatoon Sask $2,625, M A Shannon Pakenham Ont $8,970, Bernard Sicotte Quebec Que $5,200, Totem Consultants Perth NB $2,500, Treggett Graham Que $3,529, Union of New Brunswick Indians Fredericton NB $2,500, Union of Nova Scotia Indians Truro NS $6,065, Woolsey Francis Whitehorse YT $2,002.

Stenographic Assistance $120,971—Office Overload Montreal Que $3,461.

Trainees $1,102,361—Clothing $11,720, Personal Allowance $934,741, Travelling Expenses $85,214, Tuition $70,686.

Tuition—College and University $1,314,213—Algonquin College Ottawa Ont $22,940, Assumption College School Windsor Ont $2,075, Bishop University Lennoxville Que $3,270, Brandon University Brandon Man $11,036, Cambrian College of Applied Art Sudbury Ont $3,200, Canadore College of Applied Arts North Bay Ont $2,628, Confederation College Thunder Bay Ont $21,060, College Bart Quebec Que $3,150, College La Salle Montreal Que $6,860, College O'Sullivan Montreal Que $2,288, Dalhousie University Halifax NS $4,701, Fanshawe College London Ont $5,355, Halifax School for the Blind Halifax NS $2,925, Laurentian University Sudbury Ont $2,835, Manitou College La Macaza Que $3,188, Mount Royal College Calgary Alta $3,418, McGill University Montreal Que $5,874, Nipissing University North Bay Ont $4,410, St Clair College Chatham Ont $3,170, St Francis Xavier University Antigonish NS $2,782, St Mary's University Fredericton NB $4,050, St Thomas University Fredericton NB $10,030, Saskatchewan Indian Cultural College Saskatoon Sask $167,361, Sault College of Applied Arts and Technology Sault Ste Marie Ont $4,000, Sheridan College Toronto Ont $3,600, Sir George William University Montreal Que $3,972, Stanstead College Stanstead Que $4,400, University of Alberta Edmonton Alta $3,644, University of British Columbia Vancouver BC $5,136, University of Calgary Calgary Alta $40,104, University of Lethbridge Lethbridge Alta $10,512, University of New Brunswick Fredericton NB $4,046, University of Ottawa Ottawa Ont $10,145, University of Quebec Montreal Que $15,590 and Chicoutimi Que $44,643, University of Saskatchewan Saskatoon Sask $33,658 and Saskatchewan Regina Sask $5,614 and Western London Ont $88,333, Westbury College Montreal Que $3,520.

Tuition—Departmental Training $44,288.

Tuition—Elementary and Secondary Schools $37,615,892—Allanwater Public School Thunder Bay Ont $13,104, Antigonish County Municipal School Antigonish NS $5,310, Arcola School Unit # 10 Arcola Sask $53,317, Assumption School Powell River BC $43,640, Auden Public School Thunder Bay Ont $11,100, Balcarres School Unit Balcarres Sask $63,730, Beaverlodge R C Separate School District Beaverlodge Alta $10,808, Biggar School Unit # 50 Biggar Sask $42,220, Blaine Lake School Unit # 57 Blaine Lake Sask $215,113, Board of Public School Trustees Gogama Ont $5,367, Board of School Trustees Campbellton N B $506,893, Bonnyville Regional High School Bonnyville Alta $20,166, Bonnyville School District Bonnyville Alta $173,934, Borderland School Unit # 4 Rockglen Sask $8,420, Brantford County Board of Education Brantford Ont $129,972, Broadview School Unit # 18 Broadview Sask $143,235, Bruce—Grey Board of Education Carlsruke Ont $8,312, Brucy County Board of Education Chesley Ont $144,704, Calgary School District # 41 Calgary Alta $75,164, Calgary Separate School Board Calgary Alta $121,310, Calgary School Board Calgary Alta $103,320, Campus St-Félicien Roberval Que $2,507, Canora School Unit No 37 Canora Sask $7,897, Cardston School Division # 2 Cardston Alta $770,219, Caughnawaga Indian Way School Caughnawaga Que $30,690, Centennial Park School North Battleford Sask $4,875, Central Algoma Board of Education Richards Landing Ont $16,873, Chapleau Board of Education Chapleau Ont $26,959, City of Sydney School Board Sydney NS $82,672, Cochrane High School Regina Sask $2,513, Colchester East Hants Truro NS $145,379, Colchester East Hants School Board Truro NS $70,764, Cold Lake R C School Cold Lake Alta $20,888, Commission Baie des Chaleurs Carleton NB $83,594, Commission Scolaire d'Amos Amos Que $73,868; Côte Nord Sept Iles Que $286,265; Deux-Montagnes St Joseph du Lac Que $11,834; Eastern Quebec Quebec Que $56,665; Ecoles Catholiques Quebec Que $2,310; du Haut St-Maurice La Tuque Que $69,556; de la Haute Gatineau Maniwaki Que $72,870; Jeune Lorette Quebec Que $30,489; Lac St Pierre Nicolet Que $11,790; Lac Temiscaming Ville Marie Que $73,167; Lanaudiere Joliette Que $43,120; Lavallieres St-Felicien Que $8,375; Lebel-sur-Quévillon Lebel-sur-Quévillon Que $11,022; Louis Hémon Roberval Que $186,780; Louis Joliet Hâvre St-Pierre Que $135,472; de la Maurice Shawinigan Que $71,610; d'Ottawa Ottawa Ont $4,818; Regionale Côte Nord Baie Comeau Que $209,683; Regionale Chauveau Quebec Que $60,830; Regionale du Cuivre Rouyn Que $105,820; Regionale Deux Montagnes St-Eustache Que $12,980; Regionale Eastern Quebec Quebec Que $37,222; Regionale du Golfe Sept-Iles Que $349,389; Regionale Harricana Amos Que $45,320; Regionale Henri Bourassa Mont Laurier Que $84,560; Regionale La Verendrye Val d'Or Que $28,051; Provencher Nicolet Que $11,660; de la Roberval Roberval Que $14,086; St-Maurice Protestant Trois Rivières Que $40,964; Sept-Iles Sept-Iles Que $107,597; Tadoussac Inc Tadoussac Que $3,347; Tracadieche Marie Cté Bonaventure Que $52,420 and de Val d'Or Val d'Or Que $139,255, Conseil Scolaire d'Ottawa Ottawa Ont $12.706. Co-ordinator

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

of Catholic Education Diocese of Prince George Prince George BC $554,400, Corporation of Great Whale River Great Whale River Que $5,710, County Antigonish Antigonish $19,939, County of Grande Prairie # 1 Grande Prairie Alta $13,462, County of Lac St Anne # 28 Sangudo Alta $81,102, County of Lethbridge School District # 26 Lethbridge Alta $2,051, County of Newell # 4 Brooks Alta $40,869, County of St Paul St Paul Alta $362,644, County of Smoky Lake Smoky Lake Alta $73,654, County of Vulcan # 2 Vulcan Alta $165,672, County of Wetaskiwin Wetaskiwin Alta $76,536, County of Wheatland # 16 Strathmore Alta $291,471, Cupar School Unit # 28 Cupar Sask $207,980, Department of Education Regina Sask $9,480, Department of Northern Saskatchewan Regina Sask $73,719, Doug's Service Garage Ashmont Alta $28,503, Drumheller Valley School Drumheller Alta $74,314, Dryden Board of Education Dryden Ont $225,139, Dryden School Board Dryden Ont $2,256, Durham County Board of Education Oshawa Ont $3,206, Ecole Ste-Therese de l'Enfant Jesus Fort George Que $154,066, Edmonton Catholic School District Edmonton Alta $192,237, Edmonton Public School Board # 7 Edmonton Alta $26,278, Espanola Board of Education Espanola Ont $67,508, Etienne Eliyah Oka Que $34,605, Exshaw School District # 1699 Exshaw Alta $155,242, Ferland Public School Board Thunder Bay Ont $16,800, Foothills School Division # 38 High River Alta $39,576, Fort Frances Rainy River Board of Education Fort Frances Ont $368,454, Fort Frances Rainy River Separate School Board Fort Frances Ont $127,299, Fort McMurray Separate School Fort McMurray Alta $23,703, Fort Vermillion R C Separate School District # 26 Peace River Alta $4,851, Fort Vermillion School Division Fort Vermillion Alta $582,473, Geraldton Board of Education Geraldton Ont $162,618, Geraldton District R C Board Geraldton Ont $93,600, Germain Houle Lacolle Que $4,902, Glen Avon Separate School St Paul Alta $77,041, Govan School Unit # 29 Govan Sask $332,164, Government of North West Territories Fort Smith $11,137, Grande Prairie School District # 2357 Grande Prairie Alta $32,497, Graton Roman Catholic District # 13 Regina Sask $11,783, Grenfell Consolidating School District # 150 Grenfell Sask $19,912, Grey County Board of Education Markdale Ont $67,433, Haldimand County Board of Education Cayuga Ont $296,052, Halifax School for Blind Halifax NS $7,725, Hastings County Board Belleville Ont $123,766, Hearst Board of Education Hearst Ont $9,467, High Prairie R C Separate School District # 56 High Prairie Alta $48,183, High Prairie School District # 48 High Prairie Alta $332,047, Holy Family High School Massena NY USA $6,534, Hornepayne Board of Education Hornepayne Ont $3,263, Hudson Bay School Unit # 52 Hudson Bay Sask $3,139, Immaculate Conception School Vancouver BC $26,008, Indian Head School Unit # 19 Indian Head Sask $55,314, Independent School Board Warroad Minn USA $6,764, Institute Technique Aviron Montreal Que $3,125, Interprovincial School for the Deaf Amherst NS $5,000, James Bay Education Centre Moosonee Ont $49,701, Kamsack School Unit # 35 Kamsack Sask $174,715, Kapuskasing Board of Education Kapuskasing Ont $6,300, Kenora Board of Education Kenora Ont $162,255, Kenora R C Separate School Board Kenora Ont $350,038, Kent County Board of Education Chatham Ont $388,565, Kinistino School Unit Kinistino Sask $49,001, Kirkland Lake Board of Education Kirkland Lake Ont $19,220, Lac La Biche School District Lac La Biche Alta $102,821, Lake Superior Board of Education Schreiber Ont $38,420, Lakehead Board of Education Thunder Bay Ont $42,824, Lakehead District R C School Board Thunder Bay Ont $109,871, Lambton County Board of Education Sarnia Ont $526,350, Laurentienne School Trustees Ste-Agathe des Monts Que $3,608, Laurenvale School Board Rosemere Que $66,000, Lethbridge R C Separate School District # 9 Lethbridge Alta $27,500, Lethbridge School District # 51 Lethbridge Alta $87,303, Lloyd Public School # 1036 Lloydminster Sask $4,471, London Board of Education London Ont $244,870, Loyola High School Montreal Que $3,744, Manitoulin Board of Education Little Current Ont $637,114, Maple Creek School Unit # 17 Maple Creek Sask $19,186, Meadow Lake School Unit # 66 Meadow Lake Sask $151,452, Medstead School Unit Medstead Sask $51,564, Melville Composite High School Melville Sask $4,872, Melville School Unit # 26 Melville Sask $7,208, Melfort School Unit # 54 Melfort Sask $41,679, Michipicoten Public School Board Wawa Ont $20,198, Michipicoten School Division Wawa Ont $11,727, Middlesex County Board of Education Hyde Park Ont $79,830, Mine Centre School Mine Centre Ont $176,018, Minister of Finance Victoria BC $7,071,242 and Fredericton NB $476,355, Miriam Home School Cartierville Que $2,299, Moose Factory Board of Education Moose Factory Ont $500,000, Moosonee District School Area Board Moosonee Ont $19,800, Mount Currie Indian Band Mount Currie BC $2,080, Mount Mary Immaculate Academy Ancaster Ont $2,400, Municipal School Board Arichat NS $77,364, Municipality of Queens Liverpool NS $3,300, Municipale Scolaire Catholique Schefferville Que $283,894, Muskoka County Board of Education Bracebridge Ont $28,216, Nipawin School Unit # 6 Nipawin Sask $29,714, Nipigon—Red Rock Public School Board Red Rock Ont $15,145, Nipigon—Red Rock Separate School Board Nipigon Ont $29,802, Nipissing Board of Education Nipissing Ont $38,410 and North Bay Ont $401,763, Nipissing District R C Separate School Board North Bay Ont $78,445, Norfolk County Board of Education Simcoe Ont $24,030, North Battleford R C Separate School District # 16 North Battleford Sask $11,143, North Battleford School District # 1438 North Battleford Sask $18,335, North Island Regional School Board Chomedey Que $66,195, North Shore Board of Education Elliott Lake Ont $41,931, North Shore District R C School Board Blind River Ont $104,571, Northern School Board Prince Albert Sask $646,209, Northern Youth Programs Dryden Ont $65,183, Northfield Mount Hermon School East Northfield Mass USA $6,489, Northland School District Northland Alta $659,116, Northland School Division Peace River Alta $524,264, Northumberland and Newcastle County Board Cobourg Ont $2,623, Ottawa Board of Education Ottawa Ont $99,918, Our Lady of Perpetual Help North Kamloops BC $15,934, Parkland School Division # 31 Stony Plain Alta $76,969, Parkland School Unit # 63 Shellbrooke Sask $193,432, Paynton Consolidated School District # 1417 Paynton Sask $46,845, Peace River School District Peace River Alta $2,125, Peterborough County Board Peterborough Ont $138,787, Pincher Creek R C School District # 18 Pincher Creek Alta $98,977, Pincher Creek School District # 29, Pincher Creek Alta $144,115, Ponoka R C School # 95 Ponoka Alta $76,244, Ponoka School Division # 3 Ponoka Alta $320,651, Prince Albert College Prince Albert Sask $13,820, Prince Albert Public School District # 3 Prince Albert Sask $267,280, Prince Albert R C School # 6 Prince Albert Sask $42,977, Prince Albert School Unit # 56 Prince Albert Sask $150,443, Protestant Regional School Board—Chateauguay Valley

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Chateauguay Que $370,437; Greater Montreal Montreal Que $4,725; Western Quebec Hull Que $120,530; Greater Hull Aylmer Que $26,004 and Greater Seven Islands Schefferville Que $189,358, Provincial Treasurer Edmonton Alta $159,023, Public School Section # 1 Bicknell Board Hearst Ont $35,495 and Moosonee Ont $36,935, Queen of Angels Academy Dorval Que $3,080, Queen of Angels School Duncan BC $87,275, Rancho Ehrlo Regina Sask $8,900, Regina Board of Education Regina Sask $5,358, Regina East School Unit # 20 Regina Sask $34,755, Regina R C Separate High School District Regina Sask $25,386, Regina School Unit # 21 Regina Sask $10,010, Regional Administration Ottawa Ont $6,270, Regional Administration Unit # 3 Charlottetown PEI $4,000, Regional Administration Unit # 4 Charlottetown PEI $12,920, Renfrew County R C Separate School Board Pembrooke Ont $4,299, Rocky Mountain School District # 15 Rocky Mountain House Alta $16,544, Rosthern School Unit Rosthern Sask $124,548, St Ann's Academy Kamloops BC $31,415, St Edmund's School North Vancouver BC $17,146, St George School Montreal Que $2,140, St James School Vermon BC $26,333, St Joseph's School Chemainus BC $57,544, St Joseph's School Vanderhoof BC $2,100, St Mary's Convent Cumbermere Ont $3,240, St Mary's School Chilliwack BC $70,342, St Mary's School Board Cranbrook BC $3,947, St Paul Regional High School St Paul Alta $71,559, St Paul School District St Paul Alta $142,142, St Thomas Aquinas High School North Vancouver BC $20,402, St Thomas College North Battleford Sask $3,780, Sam Côte Maniwaki Que $25,547, Saskatchewan Anti Tuberculosis Fort San Sask $2,319, Saskatoon Board of Education Saskatoon Sask $24,941, Sault Ste Marie Board of Education Sault Ste Marie Ont $253,704, Sault Ste Marie R C School Board Sault Ste Marie Ont $98,905, Savant Lake School Board Savant Lake Ont $17,888, School Board of Gaspesia Gaspesia Que $51,962, School Board of Public School Section Moose River Crossing Ont $12,229, Schreiber Terrace Bay R C Board of Education Screiber Ont $11,598, Separate School # 1 Armstrong School Board Armstrong Ont $20,900, Separate School Board of Education Saskatoon Sask $13,260, Separate School # 1 Kilkenny MacDiarmid Ont $47,188, Simcoe County Board of Education Barrie Ont $187,280, Stormont Dundas and Glengarry County Board Cornwall Ont $288,269, Stormont Dundas and Glengarry R C Separate School Board Cornwall Ont $73,742, Sturgis School Unit # 45 Sturgis Sask $47,000, Sudbury Board of Education Sudbury Ont $89,704, Sudbury District R C Separate School Board Sudbury Ont $43,904, Sydney Co-op Day Care Sydney NS $2,125, Thibault School District # 35 Morinville Alta $40,396, Temiskaming Board of Education New Liskeard Ont $13,880, Timmins Board of Education Timmins Ont $186,917, Town of New Glasgow New Glasgow NS $37,533, Truro Head Start Truro NS $4,675, Turtleford School Unit No 65 Turtleford Sask $71,100, V E Sharkey Heinsbury Alta $26,923, Valleyiew School District # 84 Alta $196,906, Wadena School Unit # 46 Wadena Sask $142,959, Wakaw School Unit # 48 Wakaw Sask $69,833, Waterloo County Board of Education Kitchener Ont $3,289, West Parry Sound Board of Education Parry Sound Ont $206,168, Western Christian College Weyburn Sask $3,000, Wetaskiwin R C School # 15 Wetaskiwin Alta $20,906, Wetaskiwin School # 264 Wetaskiwin Alta $46,134, Wilkie School Unit # 59 Wilkie Sask $42,080, Winnipeg School Division Winnipeg Man $2,640, York County Board of Education Aurora Ont $19,378. Yorkton Collegiate Institute Yorkton Sask $7,080.

Tuition—Employees Children $11,993.

Tuition—Inter-Departmental Training $77,939—University of Sudbury Sudbury Ont $21,996.

Tuition—Other Out-Service Training $82,400.

Tuition—Vocational and Special Schools $998,616—Advanced Education Provincial Edmonton Alta $17,919, Camosun College Victoria BC $139,558, Caribou College Kamloops BC $23,258, Department of Finance Regina Sask $25,912, Grant McEwen College Edmonton Alta $5,743, Indian Head School Unit # 19 Indian Head Sask $6,860, Mount Royal College Calgary Alta $12,851, Niagara Helicopters Ltd Niagara Falls Ont $5,500, Province of Saskatchewan Regina Sask $8,548, Provincial Treasury Regina Sask $3,377, Saskatchewan Indian Cultural College Saskatoon Sask $47,248, Staron Flight 1972 Ltd Pitt Meadows BC $2,910, University of Calgary Calgary Alta $11,240.

Writers Fees $6,100.

Other Types of Services $7,751.

NORTHERN AFFAIRS PROGRAM

Consultants Fees $758,416—Allwest Reporting Ltd Burnaby BC $13,567, C Basseh Ottawa Ont $2,700, K E Bowlby Ottawa Ont $4,900, A Butler Engineering Ltd Edmonton Alta $50,000, Boreal Institute Edmonton Alta $10,000, D Wm Carr & Associates Ottawa Ont $15,000, Cameron Brewin & Scott Toronto Ont $66,618, D Carter Ottawa Ont $9,230, Dr W J Crawford Tacoma Wash USA $3,900, Cottrell Survival Calgary Alta $2,133, D Crosbie Montreal Que $8,206, D & S Petroleum Calgary Alta $9,000, Dalric Management Ltd Vancouver BC $4,900, G Davies Waterloo Ont $12,000, C S Dodge Ottawa Ont $4,000, Milton Freeman Research Ltd Hamilton Ont $173,386, A Freyman Toronto Ont $4,950, R Goldfinger Ottawa Ont $2,400, K R Greenaway Ottawa Ont $3,000, P D Hunter Toronto Ont $11,000, P A Hutchinson Vancouver BC $9,722, D Ingram Vancouver BC $5,000, M Jackson Vancouver BC $25,000, Dr Rolfe Kellerhals Edmonton Alta $15,185, G A Kristjanson Guelph Ont $2,550, W Kudry Toronto Ont $5,000, Dr B Ladanyi Montreal Que $3,400, E Lewer Ottawa Ont $4,100, E H Mitchell & Associates Ottawa Ont $2,175, Northwest Territories Association of Municipality Yellowknife NWT $60,000, Northwest Territories Chamber of Commerce Yellowknife NWT $20,000, M Ozers Ottawa Ont $8,800, PRA Hamilton & Associates Ottawa Ont $9,850, T E Pelton Maple Ridge BC $22,512, J Phaneuf Ottawa Ont $2,900, G S Phemister Ottawa Ont $5,900, E D Power Ottawa Ont $2,136, Queen's University Kingston Ont $9,000, Resources Management Consultants Ltd Toronto Ont $4,700, K E Shaw Ottawa Ont $13,872, D A Shenstone Ottawa Ont $14,284, Dr M W Smith Ottawa Ont $5,000, Thurber Consultants Ltd Victoria BC $10,877, University of New Brunswick Fredericton NB $3,300, K Waddell Ottawa Ont $20,000, R L Walker Ottawa Ont $2,300, I Whittaker West Vancouver BC $3,000.

Data Processing Services $28,188.

Engineering Services $34,590—Underhill & Underhill Whitehorse YT $34,590.

Honoraria $7,241.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Legal Fees $9,392.

Other Service Contracts $1,899,962—Acres Consultant Ltd Calgary Alta $3,020, British Columbia Research Council Vancouver BC $6,046, Baslaw McCarney & Man Ottawa Ont $9,176, Bull Caterers Ltd Edmonton Alta $18,270, Boreal Institute for Northern Studies Edmonton Alta $5,000, Cameron Brewin & Scott Toronto Ont $44,675, Canadian Arctic Co-op Federation Ltd Yellowknife NWT $4,750, Canadian Pacific Consulting Services Ottawa Ont $25,000, Jacques Cliches Hull Que $3,025, D & S Petroleum Calgary Alta $9,000, Environmental Consultant Ottawa Ont $2,982, Epec Consultants Yellowknife NWT $10,089, The Federation des Co-op du Quebec Montreal Que $9,043, Fleet Publications Winnipeg Man $3,900, Frontier College Toronto Ont $9,800, Paddy Gardiner Communications Ottawa Ont $2,000, Gemini North Ltd Yellowknife NWT $15,479, Government of the Northwest Territories Yellowknife NWT $5,000, K R Greenaway Ottawa Ont $2,000, Hatfield Consulting Ltd North Vancouver BC $3,078, Hallelujah Films Limited Toronto Ont $13,000, Herc Holdings Ltd Yellowknife NWT $11,552, R Hoffart Montreal Que $4,900, Hosford Impey & Welter Whitehorse YT $4,489, Institute Public Affairs Halifax NS $3,000, Intera Environmental Consultants Ltd Calgary Alta $5,128, International Forest Fire System Vancouver BC $19,053, Inuit Tapirisat of Canada Ltd Ottawa Ont $15,292, W J P Lampe Ottawa Ont $12,000, The Lombard North Group Calgary Alta $10,000, L Matter Lakefield Que $4,900, J McNeil Carleton Place Ont $2,000, North Hill New Ltd Calgary Alta $2,235, North Star Bus Lines Churchill Man $2,000, Northern Assessment Group Ottawa Ont $221,500, Opaque Design Graphics Ottawa Ont $4,900, Piddi Design Associates Toronto Ont $7,143, The School District of Churchill Churchill Man $275,000, F F Slaney & Company Ltd Vancouver BC $41,139, Snowshoe Inn Fort Providence NWT $5,184, J C Sproule & Associates Ltd Calgary Alta $171,959, Howard L Starkman Edmonton Alta $3,900, Synergy West Ltd Calgary Alta $5,000, Techman Consulting Engineers Calgary Alta $6,600, Underhill & Underhill Whitehorse YT $7,062, Underwood McLellan & Associates Edmonton Alta $4,500, Unies Ltd Winnipeg Man $20,804, University of: Alberta Edmonton Alta $62,207; British Columbia Vancouver BC $2,250; Calgary Calgary Alta $8,422; Carleton Ottawa Ont $19,918; Laval Quebec Que $20,171; McMaster Hamilton Ont $82,788; Ottawa Ottawa Ont $26,250; Saskatchewan Saskatoon Sask $43,420; Sir George Williams Montreal Que $30,261 and Toronto Toronto Ont $106,284, I Waddell Ottawa Ont $5,000, R L Walker & Partners Ottawa Ont $2,327, V Watt Montreal Que $4,900, Western Ecological Services Ltd Edmonton Alta $10,000, Whitehorse Welding Whitehorse YT $2,810.

Photographers' Services $4,151.

Protection Services $12,745.

Research Fees $62,705—International Forest Fire System Vancouver BC $4,850, Government of Canada—Canadian Wildlife Services Edmonton Alta $7,000, Government of Yukon Whitehorse YT $10,000, L G L Ltd Toronto Ont $5,985, J Morissett Montreal Que $6,483, University of: British Columbia Vancouver BC $4,531 and McGill Montreal Que $9,171.

Stenographic Assistance $51,822.

Trainees $495,694—Training Costs—Employees $53,534, Travel $66,149, Personal Allowances $344,695, Clothing $18,096, Tuition & Texts—Employees $13,220.

Tuition $9,210.

Writers' Fees $2,500.

Other Business and Special Services $7,477,191—Allwest Reporting Ltd Burnaby BC $16,743, Arden Baker Graphic Arts Ottawa Ont $2,240, Canadian Arctic Producers Ltd Ottawa Ont $10,140, Devlin & Company Ltd Winnipeg Man $3,283, Lee D Doran Vancouver BC $2,176, Enroute Toronto Ont $2,408, La Federation des Co-operatives Montreal Que $3,842, Government of Canada—Agriculture Ottawa Ont $7,798; Energy Mines and Resources Ottawa Ont $80,300; Environment Ottawa Ont $444,847; Secretary of State—Canadian Government Photo Centre Ottawa Ont $4,673; National Film Board Montreal Que $66,482; National Museums of Canada Ottawa Ont $10,000 Public Service Commission Ottawa Ont $8,569 and Transport Ottawa Ont $88,469; Government of the Northwest Territories Yellowknife NWT $2,943,678, Government of the Yukon Territory Whitehorse YT $3,740,578, International Forest Fire Systems Ltd Vancouver BC $3,200, John A Livingston Toronto Ont $2,091, H A Simons International Ltd Vancouver BC $16,755, J K Stager Vancouver BC $2,122, University of Brandon Brandon Man $2,186.

Other Types of Services $213,431.

PARKS CANADA PROGRAM

Appraisal Review $2,288—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont $2,288.

Catering Services $283,825—Fortier & Associates Edmonton Alta $281,836.

Computer Services $106,845—Systems Dimensions Ottawa Ont $58,197.

Consultants Contracts $34,701—Air Photo Analysis Toronto Ont $4,125, Designetics International Inc Waterloo Ont $10,000.

Honoraria $29,550.

Legal Services $20,067—H L Irving Ottawa Ont $10,043, Scott and Warner in Trust Lindsay Ont $4,175.

Medical and Health Services $32,389—Banff Ambulance Banff Alta $22,100, R W Fleming Banff Alta $3,800, Jasper Medical Group Jasper Alta $2,400.

Protection Services $593,043—Canadian Corps of Commissionaires Ottawa Ont $13,188; Halifax NS $80,841; Kingston Ont $9,250; Windsor Ont $6,824 and Winnipeg Man $57,281 and various $40,380, Douglas Investigation and Security Ltd Dartmouth NS $4,531, Metropolitan Investigation and Security Winnipeg Man $12,119.

Service Contracts $865,641—John Ball Ottawa Ont $2,912, Balmer Crapo and Assoc Kitchener Ont $6,150, Banff Security Agency Banff Alta $2,662, Bohn Sheet Metal Banff Alta $3,957, Borden Brokers Ltd Edmonton Alta $2,188, Cal Rid Exterminators Calgary Alta $2,420, Canada West Security Edmonton Alta $14,198, Centre des Recherches Quebec Que $3,000, Coaldale Septic Tank Coaldale Alta $2,114, Commercial Safely College Truro NS $5,000, Constat Consultant Ottawa Ont $2,000, D Crapo Waterloo Ont

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

$2,861, Department of Forestry Victoria BC $8,268, Designetics International Inc Waterloo Ont $4,000, Dominion Waste Management Calgary Alta $48,128, James Donllon Edmonton Alta $3,465, H Eigenbrood Frankford Ont $2,100, Financial Management Toronto Ont $5,651, A W Gabert Fort Saskatchewan Alta $4,640, Dr M Goodchild London Ont $3,000, Government of Canada—Energy, Mines and Resources Ottawa Ont $7,420; National Film Board Ottawa Ont $15,000 and Supply and Services Ottawa Ont $175,729, R Herricl Thunder Bay Ont $2,500, Institute of Public Affairs Halifax NS $4,500, Inter Province Security St John's Nfld $24,689, J Knetch Burnaby BC $2,000, Kootenay Paving Kimberly BC $2,119, Lakeview Farm Supply Lakeview Ont $4,642, M R Mechanical Contractor Whitehorse YT $10,900, McMillan Company Toronto Ont $2,068, Ward Martin Peterborough Ont $2,267, Modern Building Cleaning Ottawa Ont $2,916, New Brunswick Museum Saint John NB $22,530, Newman Decorating Banff Alta $6,282, Nolsen's Electric Pincher Creek Alta $8,600, Okanagan Helicopters Cranbrook BC $2,604, Personnel Consultants Ottawa Ont $11,075, Personnel Pool Ottawa Ont $4,350, George Price Kingston Ont $4,159, Pye Electronics Ltd Halifax NS $4,594, Radium Water Works Radium BC $2,625, A Regman Red Deer Alta $2,274, P S Ross and Partners Ottawa Ont $4,000, Mrs W Rowter Maitland NS $2,400, SPCA Banff Alta $2,800, W Sorenson Rocky Mountain House Alta $3,386, H Stirloff Revelstoke BC $5,126, S Swibold Chateauguay Que $4,000, The Probe Group Toronto Ont $8,970, L Turner Raymond Alta $2,947, Twelve Drafting Contractors Ltd Calgary Alta $2,686, Ucluelet Disposal Ucluelet BC $6,793, Waterloo Research Institute Waterloo Ont $4,645, YMCA Various $24,394.

Tuition Fees $27,135—Prince Albert School Unit Prince Albert Sask $17,493.

Other Types of Services $182,462—Creative Services Ltd Halifax NS $2,522, VICAP Enterprises Windsor Ont $78,893.

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Accounting Services $4,330—Government of Canada—Supply and Services Ottawa Ont $4,330.

Engineering Services $20,963—Leigh Instruments Limited Carleton Place Ont $20,963.

Legal Services $27,344—Government of Canada—Justice Ottawa Ont $5,698, Sullivan and Cromwell New York City NY USA $10,576, Zimmerman Rayner and Bartkiw Ottawa Ont $4,900.

Training Expenses $175,936—Al Chris Consultants Ottawa Ont $4,500, Banff School of Advanced Management Banff Alta $4,000, Canadian International Grains Institute Winnipeg Man $2,741, Donald Gordon Centre for Continuing Education Kingston Ont $3,047, Government of Canada—Public Service Commission Ottawa Ont $106,400, International Reading Institute Montreal Que $4,825, Kepner—Tregoc Association Montreal Que $3,000, A Litvak Toronto Ont $6,250, University of Western Ontario London Ont $2,200, Xerox of Canada Ltd Toronto Ont $3,753.

Protection Services $106,736—Canadian Corps of Commissionaires Ottawa Ont $97,752, National Protective Service Ottawa Ont $8,399.

Medical Health Services $27,241—Government of Canada—Health and Welfare Ottawa Ont $16,576.

Credit Reports $10,802—Dun and Bradstreet of Canada Ltd Toronto Ont $10,802.

Honoraria $12,991.

Management Consultants $173,871—E Wayne Clendenning Consulting Ltd Ottawa Ont $2,000, Elinca Communications Ottawa Ont $2,206, Government of Canada—Supply and Services Ottawa Ont $100,104, George Welsh and Co Ottawa Ont $5,000, J D Hartley Vancouver BC $1,102, Hudson Institute Croton on Hudson NY USA $17,000, J S Taylor and Associates Ottawa Ont $2,505, J Kettle Toronto Ont $4,400, Manitoba Institute of Management Inc Winnipeg Man $4,200, Peat Marwick Mitchell and Co Toronto Ont $6,925, Scott and Hart Associates Vanier Ont $2,500.

Scientific Services $8.

Motion Pictures Production and Distribution $63,925—Government of Canada—National Film Board Ottawa Ont $48,617, Pierre Keller Grandvaux Suisse $4,408.

Research Services $1,460.

Storage $51,448.

Bilingual Training Expenses $38,671—Le Centre de Langues Feuille d'Erable Ltée Hull Que $6,372.

Foreign Language Training Expenses $138,321—Berlitz School of Languages Ottawa Ont $2,044, Department of State Washington DC USA $11,445, Government of Canada—National Defence Ottawa Ont $16,295, Hanna and Farha Beirut Lebanon $2,142, Laval University Quebec Que $33,528, Jean-Pierre Lefebvre Beirut Lebanon $4,316.

Public Relation Services $5,648.

Promotional Material $32,389—Canadian Arctic Producers Ottawa, Ont $2,017, Clarke Irwin & Company Toronto Ont $4,488, Lawson & Jones Ltd London Ont $2,570, Panorama Products North Surrey BC $7,430, Royal Bank of Canada Ottawa Ont $6,525.

Hospitality including Posts Abroad $1,413,073.

Registration Fees $34,546.

Miscellaneous $4,938,992—A/C Art Inc Montreal Que $5,000, Allied Task Force Ottawa Ont $53,126, John Andrews International Toronto Ont $7,480, Alphatext Limited Ottawa Ont $51,667, Apparel Manufacturers Council of Canada Ottawa Ont $19,980. J C Bain Vancouver BC $17,084, G Banz Ottawa Ont $4,674, Barbara's Office Personnel Ltd Ottawa Ont $4,775, Beaupré Arcand Graphistes Montreal Que $2,023, W A Beckett and Associates Toronto Ont $13,000, Beique and Sherry Inc Montreal Que $5,465, Bell Canada Montreal Que $2,087, Berlitz School of Languages Ottawa Ont $4,360, Berger Tisdall Clark and Lesly Ltd Montreal Que $51,679, Charles G Bird Moncton NB $8,750, Ghislaine Blache Montreal Que $2,200, H H Bloom Sound Enterprises Ottawa Ont $5,529, Bowden's Press Clipping Ltd Toronto Ont $2,017, Carl Brett Design Toronto Ont $7,992, Building Research Group Toronto Ont $8,796, Cabana Sequin Inc Montreal Que $21,599, John D Campbell Campbellville Ont $5,794, Pat H S Campbell Regina Sask $12,650, Canadian Construction Information Corp Ottawa Ont $4,820, Canadian

INDUSTRY, TRADE AND COMMERCE—*Continued*

Design Services Co Ltd Toronto Ont $4,120, Canadian Executive Services Overseas Montreal Que $23,335, Canadian Facts Co Ltd Toronto Ont $10,700, H V Chapman and Associates Ltd Toronto Ont $7,233, Jacques Charette et Associés Hull Que $4,538, Computel Systems Ltd Ottawa Ont $235,954, Computer Dynamics Inc Oakland Cal USA $8,795, Com-Share Ltd Rexdale Ont $2,078, Cooper & Beatty Toronto Ont $2,162, H P Crawford Toronto Ont $13,768, Dataline Systems Ltd Toronto Ont $6,084, De Grandpre Colas Amyot Lesage Deschenes & Godin Montreal Que $34,173, Deloitte Haskins & Sells Toronto Ont $45,000, Design Collaborative Montreal Ltd Montreal Que $9,207, Desroches Jasmin and Associates Inc Montreal Que $66,706, Dilworth Secord Meagher and Associates Ltd Toronto Ont $64,100, H R Doane and Co Halifax NS $43,337, Dominion Loose Leaf Co Ltd Ottawa Ont $3,472, DOT Personnel Services Toronto Ont $30,460, Dun & Bradstreet of Canada Ltd Toronto Ont $41,579, Emjay Associates Toronto Ont $10,000, Ensor Industrial Design Associates Ottawa Ont $4,635, John Evans Downsview Ont $20,622, Evert Communications Ottawa Ont $11,052, Fairbrother and Barnes Ltd Montreal Que $2,576, Paul Filion Montreal Que $3,005, Robert Gardiner Toronto Ont $34,821, Geddes Webster Co Toronto Ont $5,203, Gherzi Textiles Organization Ottawa Ont $14,790, Glengowan Canadian Analysts Hyde Park Ont $2,300, N Gobeil Montreal Que $3,232, D R Gordon Waterloo Ont $5,452, F S Gorham Fredericton NB $17,818, Gottschalk and Ash Ltd Montreal Que $11,374, Government of Canada—Canadian Broadcasting Corporation Ottawa Ont $2,912; Computer Services Bureau Ottawa Ont $51,296; Information Canada Ottawa Ont $437,490; National Defence Ottawa Ont $9,000; Public Service Commission Ottawa Ont $8,900; Statistics Canada Ottawa Ont $12,628; Supply and Services Ottawa Ont $1,409,545; Supply and Services—Audit Services Bureau Ottawa Ont $129,630 and Supply and Services—Bureau of Management Consultant Ottawa Ont $4,212, and Transport Ottawa Ont $26,354, Marie Hannifan Fredericton NB $3,900, Catherine Hearsum Toronto Ont $3,550, Pertti Hellemaa Ulivila Finland $3,458, Harold Hinchcliffe Toronto Ont $12,050, Carmen Hodgson Hull Que $1,780, Hunter Straker Templeton Ltd Toronto Ont $4.800, Frank Iacobucci Toronto Ont $4,508, Industrial Design Council of Australia Melbourne Australia $2,200, Informetrica Ltd Ottawa Ont $12,020, International Simultaneous Translation Montreal Que $13,008, Interprovincial Testing Laboratories Hull Que $6,785, Richard E James Ottawa Ont $4,226, Glenn P Jenkins Cambridge Mass USA $14,922, Jesuits of Fordham Inc New York City NY USA $2,336, W L Jones Vancouver BC $3,000, M Kapchinsky Edmonton Alta $2,625, Kelly Girl Service of Canada Ltd Toronto Ont $20,433, Douglas N Kendall Toronto Ont $8,700, Donald Kerr Toronto Ont $4,375, J Kettle Toronto Ont $2,880, M M Koerner Toronto Ont $3,900, Alex Laurin Montreal Que $4,966, G L'Argent—Bell Montreal Que $22,548, Leaseguard Financial Services Ltd Toronto Ont $4,999, Le Droit Ottawa Ont $2,260, Milo E Legaazzi Berne Switzerland $4,204, Le Gall and Associates Ltd Toronto Ont $10,015, J Elizabeth Leitch Toronto Ont $27,263, Leonard and Partners Ltd Montreal Que $9,183, Mac Inc Company Cambridge Mass USA $3,171, Manpower Business Services Ottawa Ont $13,629, Marshall and Stevens Inc and Appraisal Los Angeles Cal USA $5,229, John P McCall Montreal Que $12,923, Tobias McDonald St John's Nfld $10,086, D G McFetridge London Ont $9,203, Mercury Reproductions Ottawa Ont $2,045, Miss 500 Ottawa Ont $85,000, Miss Stacey Personnel Ottawa Ont $56,260, Mohawk Data Sciences Markham Ont $22,772, George Moore St Hyacinthe Que $2,385, Multiple Access Ltd Don Mills Ont $3,206, Nethercut and Co Ltd Toronto Ont $4,977, W Newbigging Edmonton Alta $16,726, J E Oberholtzer Calgary Alta $12,416, Office Overload Ottawa Ont $71,783, Leslie O'Neill Vancouver BC $2,760, Ottawa and District Association for the Mentally Retarded Ottawa Ont $8,549, Ottawa—Hull Bilingual Personnel Ottawa Ont $12,031, David Parry Ltd Toronto Ont $2,300, Peat Marwick and Partners Toronto Ont $77,291, Personnel Pool Ottawa Ont $328,856, L Phillips Ottawa Ont $2,244, W Pigdon Halifax NS $11,212, Portage Personnel Ltd Hull Que $3,429, J Preece Calgary Alta $2,375, Price Waterhouse Toronto Ont $57,324, Pulos Design Associates Syracuse NY USA $5,000, D D Reeve Vancouver BC $10,875, J L Richards and Associates Ltd Ottawa Ont $4,764, Richardson Bond and Wright Owen Sound Ont $4,186, P S Ross and Partners Ottawa Ont $19,568, F J Rutherford Toronto Ont $18,397, G J Sanderson Ottawa Ont $2,000, Sandwell Management Consultants Ltd Vancouver BC $11,000, J R Sarsfield Regina Sask $3,846, Scanada Consultants Ltd Ottawa Ont $4,900, Secor D Browne Associates Inc Washington DC USA $11,966, Seepac Systems Ltd Toronto Ont $47,007, Selective Temporary Placements Ottawa Ont $6,123, S N Silverman Kanata Ont $10,680, Simpson Ross Ltd Montreal Que $48,500, J Simpson Winnipeg Man $2,970, J J Singer Toronto Ont $6,484, Specification Writers Association of Canada Toronto Ont $22,141, Stanford Research Institute Menlo Park Cal USA $6,860, Stevenson and Kellogg Toronto Ont $24,031, J St Laurent Sillery Que $6,925, Swan Wooster Engineering Company Ltd Vancouver BC $10,000, Technical Overload Ottawa Ont $2,145, Thorne Riddell and Co Hamilton Ont $3,950, Tradix Limited Toronto Ont $2,560, United Nations New York City NY USA $2,800, University of: Montreal Montreal Que $19,663 and Ottawa Ottawa Ont $4,870, Urban Dimensions Group Inc Ottawa Ont $17,200, Lucien Viau Montreal Que $2,285, Victor Comptometer Limited Cambridge Ont $24,587, L Warshaw Montreal Que $5,483, A Warson and Associates Toronto Ont $9,148, A L Watson Victoria BC $4,950, P Wiggin Ottawa Ont $2,311, C H J Winter Winnipeg Man $17,176, Woods Gordon and Company Ltd Toronto Ont $83,522, Martin York Enterprises Ottawa Ont $5,067, Zolov Production Inc Montreal Que $6,697.

TOURISM PROGRAM

Accounting Services $7,300—Government of Canada—Supply and Services Ottawa Ont $7,300.

Bilingual Training Expenses $77,160—Berlitz Schools of Languages: Atlanta Ga USA $5,359; Boston Mass USA $3,992; Chicago Ill USA $2,823; Pittsburg Pa USA $6,263; New York City NY USA $9,830; Los Angeles Cal USA $5,383; San Francisco Cal USA $2,891; Detroit Mich USA $6,522; Cincinnati Ohio USA $2,910 and Ottawa Ont $6,205.

Foreign Language Training $5,427.

Training Expenses $14,674—Government of Canada—Public Service Commission Ottawa Ont $13,066.

Medical and Health Care Expenses $460.

INDUSTRY, TRADE AND COMMERCE—*Continued*

Management Consultants $23,504—Laventhol Krekstein Horwath and Horwath Toronto Ont $8,400, Pannell Kerr Foster Associates Toronto Ont $15,104.

Motion Picture Production and Distribution $81,626—Government of Canada—National Film Board Montreal Que $81,626.

Research Services $96,635—Air Canada Winnipeg Man $25,000, Louis Harris & Associates New York City NY USA $14,850, International Survey Montreal Que $10,300, Laval University Quebec Que $20,935, Research Services Ltd London Eng $12,500, Starch Inra Hooper Mamaroneck NY USA $2,156, Traveldata Toronto Ont $7,409.

Storage $590.

Public Relations Services $92,714—Arrowgate Associates Printing Ltd Sydney Australia $2,326, Cranmore Press Service London England $18,560, Net Asahi Saisaku Tokyo Japan $2,098, Ozama Inc Tokyo Japan $4,930, Taipress Frankfurt Germany $26,247.

Hospitality including Posts Abroad $316,685.

Registration Fees $6,434.

Miscellaneous Services $2,028,377—John Andrews International Toronto Ont $22,366, H L Burch and Associates Ltd Winnipeg Man $3,018, Ed Burnett New York City NY USA $7,579, Canadian Federation of Chefs de Cuisine Edmonton Alta $4,500, Crombie McNeill Photography Ottawa Ont $3,531, L J D'Amore and Associates Ltd Montreal Que $9,850, Decision Systems Inc Toronto Ont $311,732, Development Planning Halifax NS $3,463, George V Doxey and Associates Willowdale Ont $24,601, Mal Dunn Advertising Inc New York City NY USA $3,006, Dun and Bradstreet of Canada Ltd Toronto Ont $13,877 John Fisher Enterprises Ltd Toronto Ont $4,245, G W Photography Toronto Ont $4,261, Pierre Gaudard Montreal Que $3,297, Gorrie Advertising Services Toronto Ont $3,841, Gerry Gotfrit Toronto Ont $4,995, Government of Canada—Secretary of State Ottawa Ont $2,491, Ted Grant Photography Ltd Ottawa Ont $4,714, John Harguail Toronto Ont $9,541, Gordon Hill Advertising Ltd Montreal Que $150,000, Kaplan Consulting Associates Sudbury Ont $6,900, Walter Karl Inc Armonk NY USA $22,601, Laurentian Institute for Social and Economic Development Inc Ottawa Ont $24,814, Laventhol Krekstein Horwath and Horwath Toronto Ont $11,200, Gar Lunney Vancouver BC $3,636, MacLaren Advertising Limited Toronto Ont $4,497, Market Compilation and Research Los Angeles Cal USA $42,773, Market Development Corp Hazelwood Missouri USA $7,111, Market and Opinion Research International London England $4,500, Marketing Resources Ltd Montreal Que $9,220, Metro Mail Advertising Ltd Lincoln Neb USA $48,289, Michael Milne Limited Toronto Ont $6,563, Modern Talking Pictures Ltd Don Mills Ont $3,036, National Film Board Montreal Que $271,461 Newfoundland Exchequer Account St John's Nfld $4,185, Don Newlands Toronto Ont $3,907, P M Associates Winnipeg Man $15,700, Pacific Show Production Vancouver BC $2,875, Johanne Perrier Reg'd Montreal Que $8,077, R L Polk and Co Ltd Toronto Ont $35,600, Programmed Communications Ltd Montreal Que $5,849, Project Planning Associates Toronto Ont $5,000, Resources Management Consultants Ltd Toronto Ont $24,800, J H Richards Saskatoon Sask $14,282, P S Ross and Partners Ottawa Ont $6,710, Gilles Ruest and Associates Hull Que $33,455, Sayers Direct Response Advertising Ltd Toronto Ont $101,489, Wm A Scott Consultants Ltd Ottawa Ont $12,748, Mary Sedgewick Kitchener Ont $2,000, Seepac Systems Ltd Toronto Ont $28,732, Senior Citizen Unlimited Tuckahoe NY USA $19,622, Simon Fraser University Burnaby BC $3,942, Sir Sandford Fleming College Peterborough Ont $2,300, Smith Nixon and Co Toronto Ont $9,272, Statistics Canada Ottawa Ont $87,956, Stevenson and Kellogg Ltd Toronto Ont $33,890, A B Thompson Associates Ltd Halifax NS $2,965, Tradix Limited Toronto Ont $2,700, Traveldata Toronto Ont $38,750, Uni Mail New York City NY USA $3,418, University of Michigan Ann Arbor Mich USA $2,500, Victor Comptometer Ltd Cambridge Ont $2,052.

GRAINS AND OILSEEDS PROGRAM

Accounting Services $11,800.

Legal Services $7,887—Government of Canada—Justice Ottawa Ont $7,887.

Training Expenses $2,937.

Hospitality $7,223.

Registration Fees $936.

Miscellaneous Services $447,578—Agra Foods Ltd Mississauga Ont $3,409, Canada Grains Council Winnipeg Man $290,218, Canadian National Railways Montreal Que $33,175, Canadian Wheat Board Winnipeg Man $13,487, E Donefer Ste Anne de Bellevue Que $2,310, Sanford Evans Winnipeg Man $41,494, Verna Larmour Ottawa Ont $2,167, Miss Stacey Personnel Ottawa Ont $3,417, Office Overload Ottawa Ont $3,469, Ottawa Hull Bilingual Personnel Ottawa Ont $3,343, George S Turner Winnipeg Man $8,217, Weyburn Inland Terminal Weyburn Sask $20,000, C F Wilson Rockcliffe Ont $18,750.

Statistics Canada

Census Commissioners $69,792—E M Benoit Kirkland Lake Ont $2,448, J Boucher Trois-Rivieres Que $2,448, L Boucher St Eugene Que $2,398, C Carignan Trois-Rivieres Que $2,448, R Charland North Bay Ont $2,398, N Cholette Field Ont $2,398, R Coutu Notre-Dame-du-Nord Que $2,398, L Deraiche Cobalt Ont $2,398, N Desroches Trois-Rivieres Que $2,398, E M Eade Moose Jaw Sask $2,448, E J Gauthier North Bay Ont $2,398, F Gifford Glenside Sask $2,398, A Girouard North Bay Ont $2,448, R Gleim Chaplin Sask $2,398, N Hong Kirkland Lake Ont $2,398, A M Lacroix New Liskeard Ont $2,398, C Lapierre Rouyn Que $2,398, N Lavallée Ville-Marie Que $2,398, M J Mackey Moose Jaw Sask $2,398, R Marchand Trois-Rivieres Que $2,398, L C Masson Ernfold Sask $2,398, G McMillan Outlook Sask $2,398, E Myketiak Chaplin Sask $2,398, A Quesnel Noranda Que $2,398, B M Sampson Kearns Ont $2,398, E A Schiavo Sturgeon Falls Ont $2,398, E V Shirtliff Demaine Sask $2,398, F Smith Hanley Sask $2,398, B A Wright Craik Sask $2,398.

Computer Services $806,170—Alphatext Systems Ltd Ottawa Ont $180,938, Computel Systems Ltd Ottawa Ont $195,202, Datalines Systems Ltd Toronto Ont $18,260, I B M Canada Ltd Don Mills Ont $68,963, I P Sharp Associates Ltd Toronto $84,891, Systems Dimensions Ltd Ottawa Ont $256,032.

INDUSTRY, TRADE AND COMMERCE—*Concluded*

Courses, Seminars and Tuition Fees $191,292—A M R International Inc New York City NY USA $11,089, Algonquin College of Applied Arts and Technology Ottawa Ont $6,750, Berlitz School of Languages Ottawa Ont $2,356, Control Data Canada Ltd Willowdale Ont $3,200, R W Evans Associates Ltd Weston Ont $11,750, Government of Canada—Public Service Commission Ottawa Ont $71,354, Group Five Consulting Ltd Ottawa Ont $4,326, Intext Knowledge Industries Ltd Montreal Que $2,640, I B M Canada Ltd Don Mills Ont $2,736, Professional Development Institute Ottawa Ont $4,430, Systemation Inc Albuquerque NM USA $1,943, University of Toronto Toronto Ont $4,800.

Health Services $48,371.

Hospitality Services $19,933.

Laundry and Dry Cleaning Services $1,041.

Membership Fees $4,914.

Other Types of Services $1,159.

Professional Services $1,945,645—Adga Ltd Ottawa Ont $48,140, E A C Amy & Sons Ltd Ottawa Ont $32,072, Arthur Anderson & Co Toronto Ont $27,985, Aquila BST (1974) Ltd Montreal Que $12,043, Michael Arnold Charlottetown PEI $40,198, Automation Centre of Ottawa Ltd Ottawa Ont $22,145, Banfield Advertising Ltd Ottawa Ont $2,083, Bayside Installations Manotick Ont $42,744, Charles Beach Kingston Ont $2,500, Bonaventure Design & Programming Ltd Dorval Que $3,800, Booz Allen & Hamilton Inc $28,180, Business Programming Investments Willowdale Ont $14,560, Dr Justin Ciale Ottawa Ont $3,940, Clare Randall-Smith & Associates Ltd Don Mills Ont $4,800, Computer Services Group Ottawa Ont $7,148, Comserve Ltd Toronto Ont $17,272, W C Cornell Ottawa Ont $20,000, Data Logic Canada Ltd Ottawa Ont $30,175, Datacap Ltd Ottawa Ont $4,778, Delta E D P Systems Hazeldean Ont $28,320, Michael Denny Toronto Ont $2,295, Digital Methods Ltd Ottawa Ont $35,402, Display & Decision Systems Ltd Toronto Ont $4,344, Dominion Computer Support Services Ltd Ottawa Ont $38,099, Electronic Memories & Magnetics Ltd Toronto Ont $7,375, H K Elliott Toronto Ont $13,847, Etsia Enrg Ottawa Ont $19,900, R W Evans Associates Ltd Weston Ont $11,793, Federal Systems of Canada Ottawa Ont $125,543, C G Gilfillan Dunrobin Ont $2,000, Government of Canada—Canada Council Art Bank Ottawa Ont $5,327 and National Revenue Ottawa Ont $5,317, Grants Security Services Ltd Ottawa Ont $2,425, GTE Information Systems New York City NY USA $17,106, Hanscomb Roy Associates Montreal Que $4,250, Julien Hardy & Associates Ltd North Vancouver BC $2,350, A Harvey Halifax NS $4,516, Heal Shaw Walden Ltd Toronto Ont $26,851, Oli Hawrylyshyn Kingston Ont $17,683, C D Howe Research Inst Montreal Que $14,226, I B M Canada Ltd Don Mills Ont $71,269, Informetrica Ltd Ottawa Ont $14,511, Richard W Judy $26,383, K C Computer Application Services Ottawa Ont $16,800, Carol Kirsch Toronto Ont $28,202, Laboratoire Linguistique du Québec Québec Que $198,050, F Laverty Management Renewal Ltd Ottawa Ont $4,800, Neil McKellar Ottawa Ont $3,861, Mag Inc Littleton Mass USA $4,277, Malak Photographs Ltd Ottawa Ont $3,811, Massey Volk Maryland USA $4,834, J Douglas May London Ont $2,260, Marie-Thérèse Meguerditchian Ottawa Ont $2,800, Memorex Canada Ltd Don Mills Ont $6,200, Graham Mizon London England $4,675, Mu-Cana Investment Counselling Ltd Waterloo Ont $4,000, Pass Management Consultants Ltd Ottawa Ont $5,000, Gordon D Pattison & Associates Scarborough Ont $2,000, Peat Marwick & Partners Ottawa Ont $76,733, Probe Group Toronto Ont $5,000, Quasar Systems Ltd Ottawa Ont $89,826, Register General—General Register Office for Scotland Scotland $12,932, Rehabilitation Industries Toronto Ont $4,198, Riddell Stead Associates Ltd Toronto Ont $22,449, J N K Roa Ottawa Ont $7,800, John P Robinson Ann Arbour Mich USA $3,964, David Rose Vancouver BC $4,368, S D I Associates Ltd Toronto Ont $23,525, William M Scarth Hamilton Ont $4,799, Seepac Systems Ltd Toronto Ont $27,228, Social Science Research Council of Canada Ottawa Ont $94,680, Société de Mathématiques Appliquées Inc Montreal Que $219,461, Marion Steele Guelph Ont $4,076, Systemhouse Ltd Ottawa Ont $35,111, Systems Approach Ltd Ottawa $59,141, Systems Dimensions Ltd Ottawa Ont $121,772, Bohdan Szulc Ottawa Ont $4,000, Thorne Riddell Associates Ltd Toronto Ont $18,606, Treasury of the United States Washington DC USA $44,550, Triquetra Services Ltd Toronto Ont $6,281, University of Western Ontario London Ont $5,000 and York Toronto Ont $4,200, Urwick Currie & Partners Ltd Ottawa Ont $4,925.

Return of Criminal Statistics $9,288.

Return of Vital Statistics $70,758.

Remuneration and Expenses of Enumerators $3,921,898.

Security Services $268,191—Canadian Corps of Commissionaires Ottawa Ont $268,191.

Supply Services $308,001—Government of Canada—Supply and Services Ottawa Ont $308,001.

JUSTICE

ADMINISTRATION

Commissionaire Services $88,541—Canadian Corps of Commissionaires Ottawa Ont $64,628, S I S Protection Toronto Ont $22,057.

Credit Reports $4,362—Retail Credit Company of Canada Toronto Ont $4,362.

Nursing Services $7,545.

Membership Fees $80,018.

Legal Services $151,087—F Robiaz Ottawa Ont $2,000, G Desjardins Ottawa Ont $4,709, E Driedger Ottawa Ont $2,400, G Lacourciere Ottawa Ont $2,815, T D MacDonald Ottawa Ont $20,902, D Masse Montreal Que $2,000, D Moore Toronto Ont $2,000, B Orchard Ottawa Ont $2,000, E Nazzer London Ont $2,000, J Pelletier Cte Gaspe $2,000, E Ratushney Ottawa Ont $44,200, M Vallee Quebec Que $2,000, N Vallieres Ste Foy Que $2,000.

Miscellaneous Services $479,020—M Beckman Guelph Ont $3,248, E Beddoe Ottawa Ont $3,349, Bouris Wilson Scott Proctor Ottawa Ont $2,269, G Cameron Ottawa Ont

JUSTICE—*Concluded*

$2,250, I Cowie Ottawa Ont $22,938, Dalhousie Legal Aid Service Halifax NS $8,000, D D A Management Ottawa Ont $25,492, E Driedger Ottawa Ont $3,750, E Gibson Ottawa Ont $5,208, W Grover Ottawa Ont $18,375, Government of Canada—Supply and Services—Bureau of Management Consultants Ottawa Ont $46,512 and Statistics Canada Ottawa Ont $68,887, M Hanson Manotick Ont $6,971, Harriann Industries Ottawa Ont $8,000, J Hucker Ottawa Ont $16,667, M Hurley Ottawa Ont $5,300, International Business Machines Don Mills Ont $70,690, L and J Consultants Ltd Ottawa Ont $2,350, D Larmour Ottawa Ont $4,725, A Loubser Ottawa Ont $6,552, C Marvin Ottawa Ont $4,875, H McLearn Ottawa Ont $9,871, W Rosenfield Ottawa Ont $23,777, L Ryan Ottawa Ont $3,135, R Sampat Mehta Ottawa Ont $9,867, B Starkman Ottawa Ont $17,500, F Sussman Ottawa Ont $9,400, Systems Dimensions Ottawa Ont $12,990, W Tarnopolsky Ottawa Ont $3,820, Union of New Brunswick Indians Fredericton NB $2,843, University Legal Aid Centre Winnipeg Man $12,600, University of Toronto Student Legal Aid Society Toronto Ont $14,500.

Supreme Court of Canada

Commissionaire Services $34,312—Canadian Corps of Commissionaires Ottawa Ont $34,312.

Legal Services $96,494—E Belobaba Ottawa Ont $4,791, J Delage Ottawa Ont $11,499, G Desrosieres Ottawa Ont $4,791, N Garton Ottawa Ont $4,791, M Herman Ottawa Ont $6,708, G Lehoux Ottawa Ont $11,499, L Levert Ottawa Ont $6,708, J Murphy Ottawa Ont $4,791, V Orchard Ottawa Ont $6,708, H Ryan Ottawa Ont $4,791, M Solmon Ottawa Ont $5,749, J Tait Ottawa Ont $4,495, R Thrasher Ottawa Ont $4,791, G Wallace Ottawa Ont $6,708, K White Ottawa Ont $6,708.

Miscellaneous Fees $6,726.

Federal Court of Canada

Commissionaire Services $15,470—British Columbia Corps of Commissionaires Vancouver BC $8,483, Canadian Corps of Commissionaires Toronto Ont $6,537.

Reporters Fees $27,077.

Sheriffs Fees $4,994.

Miscellaneous Services $62,840—O Brochu Montreal Que $2,045, W Cornell Ottawa Ont $4,800.

Law Reform Commission

Legal Services $945,567—S Altshul Montreal Que $4,200, B Amren Vancouver B C $12,200, L Arbour Ottawa Ont $14,198, J Atrens Vancouver B C $3,300, D Aubin Ottawa Ont $6,500, C Barrette-Joncas Ottawa Ont $5,625, K Barnard London Ont $4,220, G Bartlett Toronto Ont $2,280, J Baudouin Ottawa Ont $20,120, C Becker Ottawa Ont $10,500, C Becton Maymont Sask $2,904, T Bell Vancouver B C $2,625, B Belliveau Ottawa Ont $3,000, D Betts Ottawa Ont $4,050, N Brooks Ottawa Ont $13,604, P Carriere Montreal Que $12,600, F Chretien Ottawa, Ont $18,000, R Cohen Toronto Ont $2,000, P Cote Hull Que $12,912, P Curley Ottawa Ont $2,095, M Day Ottawa Ont $5,000, E Deleury Laval Que $3,000, A Doob Toronto Ont $3,100, D Doucet Toronto Ont $4,200, H Eddy Aylmer Que $7,500, T Elton Ottawa Ont $17,333, P Fitzgerald Ottawa Ont $23,692, J Fortin Ottawa Ont $26,833, D Fortin-Caron Ottawa Ont $8,600, H Francoeur Montreal Que $10,458, F Fraser Ottawa Ont $8,002, R Fritz Ottawa Ont $3,150, P Gagnon Vanier Ont $4,950, R Garneau Laval Que $3,000, R Gassin Montreal Que $5,225, R Gerstein Toronto Ont $4,800, R Gosse Vancouver B C $3,000, R Greenspan Ottawa Ont $2,500, B Grenier Ottawa Ont $20,983, P Groves Vancouver B C $3,000, R Guil St Mathias Que $2,500, B Hogan Ottawa Ont $5,000, F Hograth Vancouver B C $10,400, B Hough Ottawa Ont $7,819, I Hunter Ottawa Ont $7,500, P Issalys Hull Que $11,375, H Janisch Halifax N S $8,000, K Jobson Ottawa, Ont $30,467, M Krasnick Ottawa Ont $16,500, A Lafrance Ironside Que $2,250, C Lalonde Hull Que $6,576, P Landreville Montreal Que $24,033, P Lepage Ottawa Ont $3,000, G Levasseur Montreal Que $3,725, J Lloyd Scarborough Ont $8,650, B Lowry Ottawa Ont $5,375, A Lucas Ottawa Ont $11,250, J McAlpine Vancouver BC $4,350, S McConnell Ottawa Ont $3,900, J McEwen Vancouver BC $2,625, C McGibbon Toronto Ont $3,000, D Morton Toronto Ont $12,000, G Murray Dartmouth NS $24,000, H Oliver Ottawa Ont $29,592, J Ortego Halifax NS $2,000, M Packer Toronto Ont $8,650, G Parker Ottawa Ont $3,000, J Payne Ottawa Ont $36,250, A Penault Montreal Que $3,000, C Perkins Chatham Ont $2,000, A Pipie Ottawa Ont $2,541, P M Theatrical Enterprise Toronto Ont $2,400, D Pomerault Ottawa Ont $6,417, A Reid Ottawa Ont $20,000, C Regimbald Ottawa Ont $4,900, G Reynolds Downsview Ont $3,150, D Roberts Ottawa Ont $6,875, E Ryan Toronto Ont $31,917, K Sabey Ottawa Ont $2,650, R Samek Halifax NS $6,000, A Scace Toronto Ont $18,000, G Sellers Ottawa Ont $2,050, A Severa Montreal Que $2,612, H Silverman Ottawa Ont $26,250, S Silverstone Ottawa Ont $10,500, P Southam Ottawa Ont $5,077, B Starkman Windsor Ont $3,500, G Ste-Marie Montreal Que $9,000, D Stuart Edmonton Alta $3,000, T Swabey Ottawa Ont $15,000, D Szabo Montreal Que $5,000, P Tardif-Delorme Pte Claire Que $4,000, H Thurston Toronto Ont $17,776, R Turner Toronto Ont $2,525, G Watkins Ottawa Ont $25,625, L Waller Ottawa Ont $12,578, A Wilson Ottawa Ont $4,800, T Wuester Ottawa Ont $13,217.

Miscellaneous Services $172,427—P Allard Montreal Que $4,445, Clarke Institute of Psychiatry Toronto Ont $10,000, P Cote Hull Que $3,100, L Demesmaker Associates Montreal Que $2,000, B Fortin Ottawa Ont $2,120, Human Behavious Research Group Toronto Ont $5,000, John Howard Society Toronto Ont $4,000, C Mirabeau Ottawa Ont $2,719, G Murray Darthmouth NS $3,780, D Norak Ottawa Ont $9,239, R Patry Hull Que $3,617, Systems Dimensions Ltd Ottawa Ont $6,207, P Tardif Pointe Claire Que $8,016, University of: Carleton Ottawa Ont $3,700; Montreal Montreal Que $20,000; Ottawa Ottawa Ont $3,404; Sudbury Sudbury Ont $20,000; Toronto Toronto Ont $33,500, and York Toronto Ont $8,639.

Tax Review Board $58,807—G Baker Ottawa Ont $4,305, F Crockett Victoria B C $6,396, J Fleisig Toronto Ont $7,988, M Guay Montreal Que $5,780, K Khanna Westmount Que $7,989, F MacKay Toronto Ont $5,992, T Nisbet Victoria BC $2,610.

LABOUR

Data Processing $192,927—Computel Systems Ltd Ottawa Ont $153,532, Project 2000 Computing Services Ltd Ottawa Ont $12,774, Cincom Systems of Canada Ltd Mississauga Ont $4,373.

Legal Services $9,572—E Palmer London Ont $2,777.

Safety Services $737,017—Newfoudland $28,030, Prince Edward Island $10,882, Nova Scotia $26,984, New Brunswick $70,308, Quebec $130,045, Ontario $214,591, Manitoba $80,541, Saskatchewan $29,251, Alberta $22,895, British Columbia $96,867, Northwest Territories $26,184, Yukon $439.

Compensation—Administration Expenses of Provincial Boards $1,009,999—Newfoundland $10,375, Prince Edward Island $4,800, Nova Scotia $43,559, Nova Scotia (Cape Breton Development Corporation) $260,858, New Brunswick $28,749, Quebec $298,916, Ontario $275,018, Manitoba $48,781, Saskatchewan $103,328, Alberta $86,300, British Columbia $162,356.

Training of Public Servants $93,916—Government of Canada—Public Service Commission Ottawa Ont $70,147, Le Chantecler Ste Adele en Haut Que $4,160.

Commissionaire Services $28,679—Canadian Corps of Commissionaires Ottawa Ont $28,679.

National Film Library $45,637—Government of Canada—National Film Board Ottawa Ont $43,870.

Reporting and Interpreter Services $3,032.

Health and Welfare Services $6,271—Government of Canada—National Health and Welfare Ottawa Ont $6,271.

Special Research Studies $38,202—A Hourwich Toronto Ont $3,000, Government of Canada—Supply and Services Ottawa Ont $3,450, R C Smith Toronto Ont $3,644, R Weiler Toronto Ont $23,209.

Microfilming $4,537.

Other Business Services $247,554—R Blackburn Willowdale Ont $2,392, M Bossen Winnipeg Man $2,661, D G Hill & Associates Don Mills Ont $9,250, Forest Bodrug & Associates Ottawa Ont $3,100, Government of Canada—Information Canada Ottawa Ont $2,426; National Film Board Montreal Que $12,803 and Statistics Canada Ottawa Ont $78,985, F Isbester Ottawa Ont $8,040, F Lennarson Ottawa Ont $8,900, G McCaffrey Ottawa Ont $12,720, PAS Action Services Vanier Ont $3,275, N Rosenblood Hamilton Ont $2,800, Saskatchewan Department of Labour Regina Sask $11,454, Universities of: British Columbia Vancouver BC $3,840 and Western Ontario London Ont $2,000, R J Weiler Toronto Ont $3,915.

Hospitality $36,308.

Canada Labour Relations Board

Legal Services $45,218—Aikins MacAulay Thorvaldson Winnipeg Man $2,045, Gallagher Chapman Greenberg McGregor & Sheps Winnipeg Man $21,418, Gowling & Henderson Ottawa Ont $5,240, H L Irving Ottawa Ont $8,188, Strikeman Elliott Tamaki Mercier & Robb Montreal Que $4,166.

Secretarial and Office Services $31,434—Office Overload Ottawa Ont $22,785 and Montreal Que $5,152.

Reporting and Transcribing Services $2,013.

Audio, Recording and Translation Services $52,084—International Simultaneous Translation Services Montreal Que $51,712.

Miscellaneous Services $44,068—E R Complin Ottawa Ont $21,698, E Lorentsen Ottawa Ont $2,700.

Information Canada

Protection Services $14,460—Canadian Corps of Commissionaires Ottawa Ont $14,460.

Data Processing Services $92,949—Computel Systems Ottawa Ont $2,086, Information Science Industries Ottawa Ont $10,358, Project 2,000 Ottawa Ont $52,573, Systems Dimension Limited Ottawa Ont $20,504, Government of Canada—Supply and Services Ottawa Ont $3,283.

Management Consultants and Contract Services $113,366—Bryan A Baker Ottawa Ont $2,618, Louise Boisclaire Ottawa Ont $3,382, Canadian Facts Co Ltd Toronto Ont $3,070, Coopers and Lybrand Ottawa Ont $9,900, R M Deacon Ottawa Ont $2,000, Jacques De Varennes Montreal Que $3,150, Francine Drouin Ottawa Ont $2,050, Vivian Frankel Ottawa Ont $2,050, Harold Freise Ottawa Ont $3,840, Pierre Gelinas Ottawa Ont $2,304, Patricia Giesler Ottawa Ont $3,720, Stephen Long Toronto Ont $6,589, Lise Lussier Ottawa Ont $2,400, Nationwide Market Research Toronto Ont $6,200, Robert Piché Ottawa Ont $3,269, Leslie Powell Ottawa Ont $5,197, Christine Prescott Vancouver BC $3,200, Government of Canada—Supply and Services Ottawa Ont $2,800, Osman Siddiqui Ottawa Ont $7,200, Claude Valiquet Ottawa Ont $4,521, Peter Vane Ottawa Ont $3,336, Lee Vester Toronto Ont $3,180, Paul Villeneuve Ottawa Ont $4,860, Nancy Wilson Ottawa Ont $3,955.

Technical Services $288,625—Broadcasting Monitoring Service Oakville Ont $3,018, Government of Canada—Information Canada Expositions Ottawa Ont $282,014.

Photographic Services $58,331—Ted Grant Photography Ottawa Ont $2,525, George Hunter Photography Toronto Ont $4,320, Paul E Lambert Photography Sillery Que $2,100, Lambert Lapage Labbé Inc Montreal Que $3,510, Mia Et Klaus Photography Montreal Que $2,150, Andrews Newton Photography Ottawa Ont $5,025, Photo Features Ottawa Ont $2,895, Studio Impact Photographers Ottawa Ont $2,423, Government of Canada—Supply and Services-Canadian Government Photo Centre Ottawa Ont $7,298.

Training Public Servants $35,310—University of Western Ontario London Ont $2,275, Government of Canada—Public Service Commission Ottawa Ont $26,463.

Storage and Warehousing $15,035—Government of Canada—Supply and Services Ottawa Ont $10,339.

Hospitality $9,992.

Artwork Lithography and Printing $112,353—M G Browness Ottawa Ont $4,750, Creative Center Montreal Que $5,184, Lowe Martin Co Ltd Ottawa Ont $2,700, Weldo Plastics Ltd Toronto Ont $9,133, Government of Canada—Supply and Services Ottawa Ont $88,235 and Information Canada Expositions Ottawa Ont $8,508.

Office Services $167,626—Manpower Business Services Ottawa Ont $52,602, Miss 500 Ottawa Ont $85,022, Office Over-

LABOUR—*Concluded*

load Ottawa Ont $18,011, Personnel Enterprises Charlottetown PEI $2,261, Twin City Office Pool Ottawa Ont $2,064.

Other Types of Services $49,935.

MANPOWER AND IMMIGRATION

ADMINISTRATION PROGRAM

Accounting and Audit Services $603,000—Government of Canada—Supply and Services Ottawa Ont $603,000.

Advisory Services $21,400—Yves Dube Quebec Que $3,000, John J Jaskula Hamilton Ont $5,600, H L Shepherd Hamilton Ont $3,000.

Collection Fees $25,342—Financial Collection Agency Ottawa Ont $17,274.

Consultant Services $109,469—F Elizabeth Bertram Vanier Ont $4,590, David G Burgogne London Ont $3,415, Com Share Ltd Ottawa Ont $4,500, Creative Research Group Toronto Ont $4,210, Brian E Greenleaf Winchester Ont $2,885, Hickling Johnson Ltd Toronto Ont $11,032, IBM Canada Ltd Ottawa Ont $9,384, John J Jaskula Hamilton Ont $3,600, Katcard Systems Ottawa Ont $6,344, James Robert Mallen Ottawa Ont $4,950, June Murray Ottawa Ont $3,000, R A Packman Ottawa Ont $6,316, Quasar Systems Ltd Ottawa Ont $16,318, Systems Dimensions Ltd Ottawa Ont $11,461, Max Wershof Ottawa Ont $4,200.

Data Processing Services $1,176,111—Computel Systems Ltd Ottawa Ont $34,583, Computrex Centres Ltd Calgary Alta $58,821, Datacap Ltd Ottawa Ont $26,905, Dataline Systems Ltd Toronto Ont $3,671, GEAC Computer Corporation Markham Ont $21,000, IBM Canada Ltd Ottawa Ont $266,097, Katcard Systems Ottawa Ont $4,200, Maritime Telephone and Telegraph Saint John NB $4,889, Memorex Canada Ottawa Ont $4,257, Government of Canada—Public Archives Ottawa Ont $27,810, I P Sharpe Associates Ltd Toronto Ont $20,006, Systems Dimensions Ltd Ottawa Ont $626,282, XCS Management Ltd Vancouver BC $60,251.

Hospitality Services $16,456.

Keypunching Services $125,510—Alphatext Systems Ltd Ottawa Ont $2,522, Datacap Ltd Ottawa Ont $12,968, Data Creations Ltd Ottawa Ont $3,567, IBM Canada Ltd Ottawa Ont $44,454, 3 PM Canada Ltd Scarborough Ont $17,872, Triquetra Services Ltd Toronto Ont $9,506, XCS Management Ltd Vancouver BC $31,156.

Laundry and Dry Cleaning $3,200.

Medical Services $35,346—Government of Canada—National Health and Welfare Ottawa Ont $35,249.

Messenger Services $68,721—Canadian Skycap Service Ottawa Ont $29,914, J C Bedard Ottawa Ont $28,890, Metro Messenger Service Toronto Ont $3,610.

Miscellaneous Services $187,119—Ability Centre Toronto Ont $11,084, R A Blunt & Associates Ltd Toronto Ont $5,250, Creative Research Group Toronto Ont $74,400, Crawley M H Video Ottawa Ont $5,519, Patricia Fong Ottawa Ont $8,892, Government of Canada—Public Archives Ottawa Ont $2,767, Camille Hudon Ottawa Ont $2,966, Intendes Group Ltd Ottawa Ont $2,000, Manpower Temporary Services Ottawa Ont $2,386, Miss 500 Ottawa Ont $8,839, Miss Stacey Personnel Ottawa Ont $23,077, Office Overload Ottawa Ont $2,503, Province of New Brunswick Saint John NB $16,943, Rehabilitation Industries Ltd Ottawa Ont $5,358, Selective Temporary Placements Ottawa Ont $3,318, Sheila Zimmerman Ottawa Ont $3,000.

Photography Services $9,759—Wamboldt Waterfield Photography Halifax NS $7,450.

Press Clipping Services $2,294.

Real Estate Agents' Fees $22,516—W W Bouvrier Winnipeg Man $3,600, G R Brown Delta BC $2,283, Paul Hrabec Edmonton Alta $2,833, D V Hines Porters Lake NS $2,975.

Security Services $109,924—AID Security Canada Ottawa Ont $3,322, Canadian Corps of Commissionaires Ottawa Ont $106,483.

Training and Educational Services $176,319—Algonquin College Ottawa Ont $2,925, Deltak Inc Ill USA $14,113, Government of Canada—Public Service Commission Ottawa Ont $132,781, Systems Dimensions Ltd Ottawa Ont $3,795.

DEVELOPMENT AND UTILIZATION OF MANPOWER

Consultant Services $303,651—G Adams Ottawa Ont $2,250, W Alexander Toronto Ont $2,950, H Aster Hamilton Ont $4,107, K Battle Ottawa Ont $4,000, M Brascoupé Ottawa Ont $2,700, E Cameron Ottawa Ont $2,000, A R Cayford Armstrong BC $10,000, G Champagne Montreal Que $5,000, W R Clement Toronto Ont $3,600, L Cohen Ottawa Ont $2,561, A R A Consultants Toronto Ont $3,360, Consysgec Inc Boucherville Que $6,560, John D Crawford & Co Ltd Toronto Ont $21,000, R Drouin Montreal Que $3,690, R J Fox Ottawa Ont $6,780, Hancey & Viet Associates Vancouver BC $4,000, Intendes Group Ltd Toronto Ont $6,600, M Kenny Halifax NS $2,040, R H Knox Ottawa Ont $14,080, W Kubiski Downsview Ont $3,000, G Mackie Winnipeg Man $3,600, A Maislin Lasalle Que $7,800, N Metivier Ottawa Ont $4,114, Modular Information Toronto Ont $23,101, Nouveau Gaugin Productions Ottawa Ont $3,150, Gilles St Marie & Associates Montreal Que $4,980, R H Schaffer & Associates Montreal Que $21,180, La Societe Intern d'Equipment Montreal Que $9,160 F Symington Almonte Ont $2,100, R Taylor Ottawa Ont $4,800, The Thorne Group Ltd Montreal Que $11,010, R Wendling Outremont Que $4,500, S F Wilson Toronto Ont $3,950, S Zimmerman Ottawa Ont $4,500, D Zirnhelt Big Lake Ranch BC $3,000.

Electronic Data Processing $54,017—IBM Canada Ltd Ottawa Ont $19,109, Systems Dimensions Ltd Ottawa Ont $10,830.

Motion Picture Production and Distribution $16,834—Carol Betts Production Toronto Ont $7,000, Crawley M/H Video Ottawa Ont $5,007, Government of Canada—National Film Board Montreal Que $4,500.

Farm Clips $55,189—ABS Production Dartmouth NS $2,362, Atkinson Film Arts Ottawa Ont $9,152, Crawley M/H Video Ottawa Ont $23,736, Donelan Productions Ottawa Ont $2,950, Etcetera St Catharines Ont $4,000, Graphic Films Ltd Ottawa Ont $2,854, F Rouleau Gatineau Que $2,829, West Wind Film Group Saskatoon Sask $3,000.

Print of Films $40,029—F & M Production Ltd Toronto Ont $32,304.

Photographic Services $20,640—Crawley M/H Video Ottawa $2,373, Photo Features Ltd Ottawa Ont $3,878.

MANPOWER AND IMMIGRATION—*Continued*

Hospitality—Travel Status—All Others $28,732—Government of Canada—Public Works (Receiver General) Ottawa Ont $2,474.

Interpreters and Translators $7,845.

Key Punch Services $8,573—Office Overload Ottawa Ont $2,899, Triquetra Services Ltd Ottawa Ont $2,651.

Medical Examinations—Placements CMTP $3,009.

Memberships $7,155—University and College Placement Services Markham Ont $2,050.

Reimbursement of Tuition Fees $44,322—J Drouin Montreal Que $1,205.

Public Service Commission Course Fees $54,076—Government of Canada—Public Service Commission (Receiver General) Ottawa Ont $15,827.

Other Course Fees $25,010—American Management Association New York City NY USA $16,087.

Manpower Training Services $215,189,385—Details not available.

Other Miscellaneous Services $253,446—Alphatext Ltd Ottawa Ont $4,101, Canadian Vocational Association Ottawa Ont $15,000, P Killawee Halifax NS $6,115, Manpower Temporary Services Ottawa Ont $2,718, Miss Stacey Personnel Ottawa Ont $6,197, Office Overload Ottawa Ont $6,961, Government of Canada—National Film Board (Receiver General) Ottawa Ont $100,000.

Canadian Corps of Commissionaires $13,770—British Columbia Corps of Commissionaires Vancouver BC $13,770.

Removals—Legal Fees, Sale or Purchase of Property $34,062—G T Piquette Timmins Ont $2,231.

Removals—Real Estate Agent's Fees $106,340—A Blything Parry Sound Ont $2,556, J P Bourassa Aylmer Que $2,555, D B Caverly Nanaimo BC $3,684, W H Cleaver Kelowna BC $4,690, D Conn Vancouver BC $4,851, J W Harvey Edmonton Alta $2,928, S A Hasulo Toronto Ont $2,820, A B Hatch Whitehorse YT $2,700, C Heinrichs Winnipeg Man $2,275, C R Henderson Lindsay Ont $3,810, D M MacDonald Fredericton NB $2,503, D Marti Regina Sask $2,625, J D McIsaac Ottawa Ont $3,382, J Nellas London Ont $3,550, A J Nicholls Kingston Ont $2,010, G W Nittel Prince George BC $3,745, J C O'Rourke Edmonton Alta $2,030, E G Robinson Nanaimo BC $3,290, A I Runnalls North Vancouver BC $3,115, B A Scott Brantford Ont $2,922, J E T Shaw Newcastle NB $2,125, D R Sparrow Campbell River BC $2,100, D Toupin Ottawa Ont $2,760.

Removals—Storage of Household Effects $13,433—Government of Canada—Supply and Services (Receiver General) Ottawa Ont $2,546.

Committee Members—Job Creation $90,204—B Lund Vancouver BC $2,435.

Internal Audit $512,733—Government of Canada—Supply and Services (Receiver General) Ottawa Ont $512,733.

Special Programs—Diagnostic Services $149,274—A S Bernsten Winnipeg Man $17,924, BMV Centre de Consultant Montreal Que $2,875, R W Dudley Victoria BC $3,275, J Coudreau Montreal Que $3,215, Dr Edward Grant and Associates Sydney NS $4,725, N H Grenier Magog Que $2,515, L'Institut Canadien Montreal Que $3,910, Jewish Vocational Service Montreal Que $4,005, Kingston General Hospital Kingston Ont $4,465, Montreal Institute Montreal Que $15,145, Outreach Projects—Guysboro Mulgrave NS $6,143, Psychological Service Regina Sask $2,025, Rescon Calgary Alta $2,632, R J Tolsma Vancouver BC $2,300, Vocational Counselling Vancouver BC $4,655, YMCA Centre for Counselling Toronto Ont $4,075.

Special Programs—Outreach $4,971,008—Alberta Native Manpower Development Edmonton Alta $20,303, Alternatif Winnipeg Man $32,335, Amazon Women's Employment Society Vancouver BC $12,006, D Angus Hamilton Ont $47,384, R C Armstrong Toronto Ont $3,408, Association Canadien Paraplegiques Montreal Que $41,626, Association Copains Neuv Vie Inc Montreal Que $90,660, Ass'n Trav Handicapes St Jean Que $79,224, BC ANSI Outreach Vancouver BC $237,180, Bella Bella Band Council Bella Coola BC $22,216, Big Cove Band Council Rexton NB $6,629, Black United Front Halifax NS $65,304, R Campeau in Trust Ottawa Ont $103,956, CAPEQ Laval Que $10,314, CNIB Halifax NS $47,990, Canadian Job Therapy New Westminster BC $13,200, Canadian Mental Health Ass'n Edmonton Alta $36,753, Carrefour Committee Longueuil Que $63,155, Carrefour Serv Opton Travail Trois-Rivières Que $53,084, Cedar Cottage Kensington Vancouver BC $6,048, Cedar Cottage Outreach Vancouver BC $6,048, Centre Int Jeunes Trav Granby Que $4,752, Charlottetown Youth Services Charlottetown PEI $34,059, J Clark in Trust London Ont $65,539, R R Collerhead Happy Valley Labrador $26,721, Community Action Group Victoria BC $10,515, Conseil Bande Bersimis Bersimis Que $5,902, Conseil Bande Mistassini Mistassini Que $19,988, L Cormier Havre St Pierre Que $26,898, Cte d'Int Jeunes Trav Granby Que $7,799, DPG Committee Vancouver BC $7,787; Dr B T Dale in Trust Guelph Ont $25,943, S Dejong Charlottetown PEI $4,444, M Dumas Montreal $14,078, M B Diamond Rupert House Que $3,508, O Dostal Halifax NS $2,970, Dunbar & West Point Grey Vancouver BC $22,292, Epilepsy Ass'n Calgary Alta $25,911, Insertion des exdetenus St Hubert Que $19,989, Ext Cote Nord Havre St Pierre Que $37,431, Ext Inter-Pref St Emile d'Auclair Que $14,129, Fairford Indian Band Fairford Man $13,567, Fairshare Inc Point St Charles Montreal Que $104,132, Federation des Centres Montreal Que $12,961, Fish Lake Cultural Education Centre Williams Lake BC $30,494, N Flett Thompson Man $3,118, Fort George Band Council Fort George Que $15,088, Fort Good Hope Settlement Council Fort Good Hope NWT $6,601, Fort Resolution Settlement Council Fort Resolution NWT $12,894, Futures Outreach New Westminster BC $25,600, GMARAN Montreal Que $142,190, Gitsham & Carriere Hazelton BC $35,624, M Gonzales Montreal Que $20,203, N Guay Sherbrooke Que $2,308, Hamlet of Tuktoyaktuk NWT $10,917, Handicapped Manpower Centre Regina Sask $1,183, B Harris & D Sharkey in Trust Ottawa Ont $26,455, John Howard Society of New Brunswick Saint John NB $17,985 and Nova Scotia Halifax NS $57,600, Hudsons Bay Special Area Hudson Bay Sask $4,442, Info Animation Arriere Pays Les Hauteurs Que $10,047, Jewish Vocational Centre Montreal Que $14,647, Job Co-ordination Vancouver BC $10,350, Job Development Vancouver BC $97,534, M J Jobin Montreal Que $15,988, M R Kanatewat Fort George Que $6,162, Kiwanis Operation Drug Alert St John's Nfld $8,695, Labrador Outreach Happy Valley Lab $40,081, La Clinique Odyssee Inc Sherbrooke Que $30,995, La Corporation Etape Travail Montreal Que $33,321, La Transition Montreal Que $8,290, J M Lapointe & M Cloutier Jon-

MANPOWER AND IMMIGRATION—*Continued*

quière Que $9,597, Le Tremplin Montreal Que $13,350, L Englander & J Holt Toronto Ont $4,730, Lets Face It Moncton NB $28,670, R T Lusk Vancouver BC $3,120, Manitoba Metis Federation Winnipeg Man $120,279, Manitoba Pathfinders Winnipeg Man $25,097, G McGuire Willowdale Ont $8,754, Mennonite Central Committee Winnipeg Man $26,260, Metis Ass'n of Alta Edmonton Alta $220,556, Metis Society of Sask Regina Sask $57,018, Metro Rehabilitation Associates Dartmouth NS $7,219, Millbrook Band Council Truro NS $2,306, Mission Community Services Mission BC $28,096, A Morin St Emile d'Auclair Que $15,934, Nelson Outreach Committee Nelson BC $19,803, N Brunswick & PEI Association Fredericton NB $8,203, Nipawin Special Area Nipawin Sask $4,287, Operation Interlock Saskatoon Sask $20,888, Operation Travail Quebec Que $16,000, O Outreach Brandon Man $14,094, Opportunity Knocks St John's Nfld $27,909, Orenda Vancouver BC $15,420, Outreach Island Lake Selkirk Man $4,089, Outreach Neepawa Neepawa Man $12,216, Outreach Guysborough Mulgrave NS $24,570, C Painchard & J Moore Kingston Ont $37,119, M B Patrick Fredericton NB $3,605, M Penney St John's Nfld $8,116, Penticton Island Band Penticton BC $12,185, Peoples Employment Project Nanaimo BC $9,773, S Y Power Surrey BC $11,882, Project Search Prince George BC $17,050, Pro-Feminae Project Fredericton NB $52,543, Program d'Integration des Cadres Ages Montreal Que $47,286, Project 31—0024 D Angus Hamilton Ont $10,116; 0033 2 Toronto Ont $10,658; 0072 2 Sharbot Lake Ont $2,582; 0086 2 Hamilton Ont $9,214; 0106 2 North York Ont $9,698; 0117 2 Toronto Ont $7,258 and 0126 2 Kingston Ont $2,127, Rags to Riches Victoria BC $19,239, Regroupement des Femmes de Brandon St Gabriel de Brandon Que $3,636, Restigouche Band Council Restigouche Que $21,881, M G Riopel Joliette Que $9,372, R Robertson Toronto Ont $12,183, W Robinson in Trust Sharbott Lake Ont $19,000, F Roch Prince George BC $7,129, Royal Bank of Canada Winnipeg Man $8,509, Rupert House Band Council Rupert House Que $8,532, Simpson in Trust London Ont $79,004, Special Employment Field Service North Vancouver BC $9,048, Science Social Pers Sourdes Montreal Que $28,037, Seekers of Security Regina Sask $70,604, Service de Main-d'œuvre aux Jeunes Montreal Que $72,041, Service d'Emploi Temporaire Joliette Que $25,762, W B Sharp in Trust Toronto Ont $38,600, S M Outreach Vancouver BC $8,399, Split Lake Thomson Man $2,969, R Stamford Toronto Ont $21,709, Straight Ahead Outreach Port Coquitlam BC $9,247, Strathcona Project Vancouver BC $30,968, Strike Four Outreach Society Edmonton Alta $58,164, Surrey Youth Power Surrey BC $40,805, J Extension Cote-Nord Havre St Pierre Que $25,715, M R Tremblay Montreal Que $31,218, S Twedle & J T Moore Toronto Ont $59,123, Unemployment Anonymous Victoria BC $19,251, Unemployment Anonymous Saanichton BC $5,988, Unison Halifax NS $87,030, Unitarian Fellowship Moncton NB $19,113, J Valentin in Trust Hamilton Ont $73,542, Vinery Kits House Vancouver BC $29,550, B Wakeham St John's Nfld $2,970, Dr G Wallace in Trust Weston Ont $3,225, J Weiler in Trust London Ont $7,000, West Coast District Council Port Alberni BC $65,039, West End Information Centre Vancouver BC $7,580, WIN Outreach New Westminster BC $41,833, Winnipeg School Division Winnipeg Man $16,128, Women in New Employment Winnipeg Man $54,640, Women's Employment Boutique Vancouver BC $13,239, Womens Independence Necessary Surrey BC $15,868, The Workshop Vancouver BC $21,973, J Wouk Halifax NS $2,970, YMCA Outreach Division Winnipeg Man $40,929, Young Women's Association Lethbridge Alta $4,946, Youth Employment Service Toronto Ont $49,689, Youth Employment Service Manitoba Inc Winnipeg Man $12,339, Youth Employment Society Halifax NS $49,960, YWCA Lethbridge Alta $5,988, Yukon Outreach Committee Whitehorse Yukon $185,630, A Yesno and D Slipperjack Geraldton Ont $21,847, E Zimmerman Toronto Ont $43,284.

Other Types of Services $3,234.

IMMIGRATION PROGRAM

Consultants $103,714—Hanright Edicom Ltd Ottawa $39,338, University of Montreal Montreal Que $4,866, Ella Zink Ottawa Ont $8,000.

Data Processing Services $22,967.

Health and Welfare Services $551,813—Airport Inn Dorval Que $24,460, Alliance Securite Invest St Foy Que $4,770, Avion Motor Hotel Malton Ont $4,835, CP Airlines Ltd Vancouver BC $4,786, Caterplan Services Montreal Que $8,414, City of Vancouver Vancouver BC $80,461, Fleet Investigations Islington Ont $9,791, Government of Canada —Royal Canadian Mounted Police Ottawa Ont $6,514, Hillcrest Investigations Willowdale Ont $20,869, Kebec Restaurants Montreal Que $2,573, La Communaute Urbaine de Montreal Montreal Que $2,350, Securex Safeguard Consultants Dorval Que $51,257, Sidney Movers and Storage Victoria BC $2,870, Ste Annes Hospital Montreal Que $8,712, Strathcona Hotel Toronto Ont $53,682, Treasurer of Ontario Toronto Ont $189,200.

Hospitality Services $7,146.

Interpreters and Translators $351,989—N Akbar St Laurent Que $3,140, Cesar Ardila Toronto Ont $10,327, M Assayag St Laurent Que $2,073, Susan Bauman Toronto Ont $2,221, Georgia Boelens Montreal Que $5,198, Olga Burton Toronto Ont $5,961, Carlos Churrot Toronto Ont $3,740, W Da Costa Toronto Ont $2,955, Avelino Da Silva Toronto Ont $7,555, Luis Dabo Toronto Ont $8,126, SS Gill Mississauga Ont $7,181, P Gomes Toronto Ont $2,077, Government of Canada—Justice Ottawa Ont $5,784, Liliane Grossman Montreal Que $4,159, Mary Halikas Montreal Que $3,101, Fernando Henao Toronto Ont $4,046, P Jardine Toronto Ont $2,565, Maria Joannette Dorval Que $5,159, A S Kuraiski Willowdale Ont $3,785, Michael Magnotta Downsview Ont $4,992, Tina Mavronicolas Toronto Ont $7,537, P Mavroulis Toronto Ont $7,929, Maria Rosa McCain Oakville Ont $5,447, Erika Mihalic Toronto Ont $8,056, E Morace Toronto Ont $3,884, M L Mouta Toronto Ont $7,200, C Nogueira Toronto Ont $6,776, Mario Nunes Toronto Ont $2,336, Wolfgang Pardatscher Willowdale Ont $6,510, Michael Polymeris Don Mills Ont $3,054, Teresita Pucciarelli Toronto $2,250, Queens Hotel Montreal Que $8,689, Sheila Ramsay Downsview Ont $2,196, Esther Rawas Westmount Que $4,107, Maria Rei Toronto Ont $7,859, Maria Arlette Roncon Toronto Ont $4,321, Jorge Schacht Toronto Ont $6,602, R S Spagadorou Toronto Ont $8,731, Fred Teachman Toronto Ont $7,928, Manon Varela Islington Ont $8,679, Lucia Wincott Toronto Ont $7,722, Suzy Zarzour St Laurent Que $3,014.

Laundry Dry Cleaning and Related Services $2,303.

Legal Services $205,458—Adhern de Brabant Nuss Montreal Que $33,521, Boisjoly and Assoc Quebec Que $58,579,

MANPOWER AND IMMIGRATION—*Concluded*

Oscar Boisjoly Quebec Que $3,903, William Brennan Montreal Que $25,903, Comm d'enquête Relative Montreal Que $3,000, Bernard M Deschenes Montreal Que $7,230, G F Pinos Ottawa Ont $2,040, R D Pothier Ste Foy Que $33,996, B Ranmatie Prasad Toronto Ont $2,040, Phillip Slayton Montreal Que $7,320, Dino J Tessaro Hamilton Ont $2,667.

Messenger Services $2,352.

Miscellaneous Services $116,438—Margot Andras Ottawa Ont $2,002, Marguerite Beaudet Ottawa Ont $4,800, Jeanne Bourque Montreal Que $3,493, Burke International Research Willowdale Ont $5,000, Charles Dalfen Toronto Ont $7,000, Government of Canada—Transport Ottawa Ont $3,933, Freda Hawkins Toronto Ont $6,740, Camille Hudon Ottawa Ont $2,120, P Joubert Montreal Que $2,206, Manpower Temporary Services Ottawa Ont $9,557, Miss 500 Ottawa Ont $9,138, Miss Stacey Personnel Ottawa Ont $27,038, CMJ Quong Ottawa Ont $3,254, Rehabilitation Ottawa Ont $3,609, Veronika Von Nostitz Ottawa Ont $6,300.

Photographic Services $19,544—Atkinson Film Arts Ltd Ottawa Ont $5,094, Crawley M Video Ottawa Ont $3,051, Phylmar Productions Ottawa Ont $4,303.

Real Estate Agents' Fees $38,964—K J Downie London Ont $2,292, P D Harrington Vancouver BC $2,800, G J Komar Calgary Alta $2,065, D L Phillips Calgary Alta $3,395, J M Steel Sault Ste Marie Ont $3,030, D A Swenson Kamloops BC $3,360, Catherine A Upson Guelph Ont $2,820.

Real Estate and Legal Fees $7,906.

Security Services $27,772—Canadian Corps of Commissionaires Ottawa Ont $26,883.

Storage and Household Effects $35,457.

Training and Educational Services $56,739—Government of Canada—Public Service Commission Ottawa Ont $28,699.

Other Types of Services $1,207.

PLANNING AND RESEARCH

Consultant Services $657,707—W Alexander Toronto Ont $2,115, Algonquin College Ottawa Ont $6,150, J D Arnett Yorkton Sask $4,719, K J Arthur Prince Albert Sask $4,993, Association Canadian Community Colleges Willowdale Ont $16,065, S Brown Prince Albert Sask $2,128, Canadian Gallup Poll Toronto Ont $7,425, G Cassanne Montreal Que $2,000, J J Catania Regina Sask $5,000, C V Davison Castleger BC $2,875, M Denny Toronto Ont $4,700, E Diewert Vancouver BC $4,800, L Dimitroff Prince Albert Sask $12,002, Evalucan Calgary Alberta $5,000, S J Fischer Saskatoon Sask $4,970, B Funk Prince Albert Sask $3,470, Goldfarb Consulting Ltd Toronto Ont $70,000, S J Goodman Ottawa Ont $4,970, L F Heinemann Regina Sask $4,238, M Hewson Ottawa Ont $4,900, R Hoey Ottawa Ont $2,700, H C Jain Hamilton Ont $4,000, G A Kalych Prince Albert Sask $6,546, Kates Peat Marwick and Associates Toronto Ont $118,582, U Kohli Vancouver BC $2,000, B Lee Ottawa Ont $2,551, L Marsden Toronto Ont $4,975, Service Registered Ottawa Ont $4,800, G Prosser Prince Albert Sask $5,000, C Parkan Vancouver BC $2,000, Primi Service Registered Ottawa Ontario $4,800, G Prosser Prince Albert Sask $2,753, B S Randhawa Saskatoon Sask $6,935, Government of Canada—Statistics Canada Ottawa Ont $50,578, L Reis Prince Albert Sask $8,851, A Skoronski Prince Albert Sask $2,847, C Sliva Prince Albert Sask $3,351, S Star Vancouver BC $6,500, H R Steel Prince Albert Sask $9,670, Systems Dimensions Ltd Ottawa Ont $3,386, M Thorpe Prince Albert Sask $4,593, A Turnbull Kings Co NB $3,709, University of: Calgary Calgary Alta $48,000 and Montreal Montreal Que $50,000, A J Thain Prince Albert Sask $4,980, B Warrander Ottawa Ont $5,000, P Warren Prince Albert Sask $4,640, R Wendling Montreal Que $5,000, Windspear Higgins Stevenson Prince Albert Sask $6,569, J A Young Vancouver BC $8,712.

Data Processing Services $278,958—Computel Systems Ltd Ottawa Ont $5,003, I P Sharpe Associates Ltd Toronto Ont $94,808, Government of Canada—Statistics Canada Ottawa Ont $2,153, Systems Dimensions Ltd Ottawa Ont $123,073.

Keypunching Services $11,892—Information Science Industries Ltd Ottawa Ont $2,140, Triquetra Services Ltd Toronto Ont $8,549.

Membership Fees $2,887—Wharton EFA Ltd Philadelphia Pa USA $2,450.

Miscellaneous Services $46,581—Alphatext Systems Ltd Ottawa Ont $18,057, Miss Stacey Personnel Ottawa Ont $17,755, Government of Canada—Statistics Canada Ottawa Ont $2,945, University of Saskatchewan Saskatoon Sask $4,515.

Print of Films $2,494—King Size Photo Service Regina Sask $2,455.

Security Services $2,550—Canadian Corps of Commissionaires Saskatoon Sask $2,550.

Training and Educational Services $33,800—Government of Canada—Public Service Commission Ottawa Ont $24,925.

Other Types of Services $3,285.

IMMIGRATION APPEAL BOARD

Interpretation and Translation Services $40,504—I Faber Toronto Ont $2,104, Susan Toth Toronto Ont $6,816.

Messenger Services $6,087—C Maitland Ottawa Ont $2,259.

Miscellaneous Services $193,276—Angus Stonehouse Co Toronto Ont $2,294, Gibson Girl Toronto Ont $2,171, H Goyette Montreal Que $3,028, Intnl Simultaneous Montreal Que $67,357, Ists Verbatin Ltd Montreal Que $101,070, Marie Selick Association Montreal Que $46,661, Miss 500 Ottawa Ont $2,483.

Real Estate Agents Fees $2,555—D R King Toronto Ont $2,555.

Other Types of Services $4,174.

Unemployment Insurance Commission

ANNUITIES

Computer Time $154,191—Computer Systems Ltd Ottawa Ont $4,191, Government of Canada—Unemployment Insurance Commission—Computer Services Ottawa Ont $150,000.

Miscellaneous $28,833—Government of Canada—Post Office Ottawa Ont $10,000, Manpower Business Services Ottawa Ont $618, Miss 500 Ottawa Ont $4,439, Office Overload Ottawa Ont $5,234, Personnel Pool Ottawa Ont $8,542.

Other Types of Service $962.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

Engineering Architectural Design and Consultant Services $10,843,978—Acres Consulting Services Ltd Halifax NS $20,666, Acres Intertel Ltd Ottawa Ont $9,630, Gordon S Adamson & Associates Toronto Ont $39,883, Adga Ltd Ottawa Ont $165,308, Adi Ltd Fredericton NB $55,269, Alfa Tekno Demorestville Ont $5,100, Allsopp Morgan Engineering Ltd Edmonton Alta $10,820, Atlantic Information Systems Ltd Ottawa Ont $44,131, F D Ball & Associates Ltd Toronto Ont $25,835, J D Barnes Ltd Willowdale Ont $44,539, Beatson Finlayson & Coombes Calgary Alta $7,099, Beliveau Couture Que $2,580, Bell Canada Montreal Que $15,118, Bell Helicopter Co Fort Worth Texas USA $33,277, Bessette Crevier Parent & Tanguay Montreal Que $4,000, B L M Architects Regina Sask $7,078, Boigon & Armstrong Don Mills Ont $11,565, Bond Mogridge Calgary Alta $19,493, John M Booth Associates Halifax NS $2,941, Bregman Hamann Don Mills Ont $23,423, R J Briggs Associates Ltd Regina Sask $7,859, Built Environment Coordinators Ltd Toronto Ont $38,183, David H Burnett & Associates Burnaby BC $51,453, Burnett Resource Surveys Ltd Burnaby BC $10,626, Butts-Magwood & Hall Ltd Ottawa Ont $9,572, CAE Electronics Ltd Montreal Que $38,507, Canadair Ltd Montreal Que $59,822, Canadian British Consultants Ltd Halifax NS $528,759, Canadian Design Services Montreal Que $104,410, Canadian Marconi Co Canada Ltd Montreal Que $26,717, Canadian Shade Tree Services Lachine Que $2,870, Canadian Vickers Ltd Montreal Que $1,482,057, John M Canty New York City NY USA $3,157, Central Mortgage and Housing Corporation Ottawa Ont $30,318, Peter Cheney St Bruno Que $20,500, W R Cheriton & Associates Edmonton Alta $7,800, CODEC Project Control Ottawa Ont $21,855, Cohos Evamy & Partners Calgary Alta $31,136, Computing Devices of Canada Ottawa Ont $5,703, Conco Engineering Consultants Ltd Halifax NS $23,153, Selwyn Cooke Gananoque Ont $26,569, W J Cosgrove & Associates Montreal Que $25,064, Graig & Kohler Ottawa Ont $3,875, Graham F Crate Ltd Ottawa Ont $26,436, Critchley & Delean North Bay Ont $2,474, Ernest A Cromarty Kingston Ont $12,584, Cummings Scally & Associates Ltd Ottawa Ont $8,882, G H Currie Winnipeg Man $4,695, Curtis Engineering & Testing Calgary Alta $13,075, Cytechnics Ltd Ottawa Ont $33,670, Dale & Scott Streetsville Ont $4,589, Datatech Services Ottawa Ont $31,990, Dearborn Chemical Mississauga Ont $7,211, Government of Canada—Defence Construction (1951) Ltd Ottawa Ont $96,907; DeHavilland Aircraft Co Downsview Ont $5,989 and Public Works Ottawa Ont $60,998, M M Dillon Ltd London Ont $26,479, Peter Dobbing Ottawa Ont $3,750, Dobush Stewart Longpré Marchand & Goudreau Montreal Que $999,460, D B Dorey Engineer Ltd Halifax NS $3,019, Walter Dow Co Ltd Toronto Ont $7,618, Ducros Meilleur Roy & Associates Ltd Ottawa Ont $13,362, Harry Dulmage Associates Ltd Ottawa Ont $53,872, Eastern Designers & Co Fredericton NB $10,096, The Engineering Group Toronto Ont $105,529, Engineering Services Co Ltd Halifax NS $36,517, Estrin Associates Ltd Ottawa Ont $81,977, Eyretechnics Ltd Ottawa Ont $79,438, Fairhall & Moffat Ltd Ottawa Ont $13,833, W E Fancott Ottawa Ont $4,004, Finaly Engineering Toronto Ont $19,628, Robert J Flinn Halifax NS $21,585, Nicholas Fodor & Associates Toronto Ont $104,954, Forrester Scott Bowers Cooper & Walls Saskatoon Sask $10,872, Foundation of Canada Engineering Co Ltd Toronto Ont $160,006, C A Fowler Bauld and Mitchell Ltd Halifax NS $3,769, W J Francl & Associates Edmonton Alta $29,040, GBR Associates North Winnipeg Man $138,974, Gendron-Lefebvre & Associates Laval Que $5,965, German & Milne Montreal Que $18,868, Giffels Associates Ltd Rexdale Ont $4,733, A J Graham Engineer Ottawa Ont $4,155, Haid & Haid Winnipeg Man $23,250, John H Haiste & Associates Ltd North Vancouver BC $2,419, Milton Hall Construction Consultants Ltd Ottawa Ont $4,225, Robert Halsall & Associates $8,880, Alex Halse Tantallon NS $5,850, Hascomb Roy Associates Montreal Que $228,530, R M Hardy & Associates Ltd Edmonton Alta $3,786, Robert F Harrison & Associates Vancouver BC $3,200, Hawker Siddeley Canada Ltd Toronto Ont $56,410, Hedlin Menzies & Associates Ltd Toronto Ont $145,383, Helmer & Tutton Ottawa Ont $27,203, Honeywell Inc Scarborough Ont $29,046, Hovey Associates Ltd Ottawa Ont $255,583, Hughes Aircraft Co Los Angeles Cal USA $36,511, Inter Engineering Services Ottawa Ont $31,927, C F Johns Ottawa Ont $2,952, Juno & Associates Toronto Ont $27,263, G A Kastner Montreal Que $26,890, Anthony L Kemp Toronto Ont $8,414, Kerr Priestman Keena & Associates Ltd Victoria BC $7,581, K H King & Associates Ltd Scarborough Ont $10,079, Klein & Dashevsky Winnipeg Man $2,821, Kotansky & Kotansky Westmount Montreal Que $4,397, Laboratoire de Construction Quebec Que $7,722, Edward Lavendar Ottawa Ont $3,624, N D Lea & Associates Ltd Ottawa Ont $24,479, Lemieux Morin Bourdages Doucet Simard & Associates Jonquière Que $36,276, F R Livingstone Ltd Ottawa Ont $18,357, Lloyds Register of Shipping Montreal Que $12,400, Frank Longstaff Surveying Ltd Dartmouth NS $14,795, Lorrain & Gerin-Lajoie Montreal Que $14,566, John Lunde & Associates Ltd Ottawa Ont $5,779, K P MacDonald & Associates Truro NS $6,296, R S MacLennan & Associates Engineering North Bay Ont $46,924, McAsphalt Engineering Services West Hill Ont $49,495, McAsphalt Industries Ltd West Hill Ont $4,620, McCarter Nairne & Partners Vancouver BC $55,834, McElhanney Surveying & Engineering Ltd Vancouver BC $3,287, McFawn and Rogers Halifax NS $2,555, McRostie Seto Genest & Associates Ltd Ottawa Ont $14,600, John Margison & Partners Toronto Ont $6,838, Maritime Testing Ltd Halifax NS $2,227, Marshall Merrett Stahl Elliott Mills and Ross Kingston Ont $20,852, Gaston Martin Rimouski Que $8,612, Ian Martin Associates Toronto Ont $204,160, Mathers & Haldenby Toronto Ont $247,767, Matsui Baer Heidman Vanstone Toronto Ont $10,031, L E Minogue Consultant Ltd Ottawa Ont $6,750, Miramichi Surveys Ltd Newcastle NB $12,294, Modern Technical Services Toronto Ont $78,928, Monarque Morelli Gaudette Laporte Montreal Que $10,000, Montreal Engineering Montreal Que $5,376, P Moody & Associates Winnipeg Man $5,166, Morrison Hershfield Theakston and Rowans Ltd Guelph Ont $18,000, I E R Mose Ottawa Ont $25,678, Murray and Murray Ottawa Ont $96,064, National Testing Laboratories Winnipeg Man $2,536, Neill & Gunter Ltd Fredericton NB $5,000, Northland Engineering North Bay Ont $31,286, Northrup Hachey & Associates Ltd Moncton NB $4,958, O'Connor and Maltby Architects Ltd Edmonton Alta $19,747, Ogilvie Consultant Ltd Toronto Ont $10,779, Eugene Oleksby & Partners Edmonton Alta $17,000, Orenda Ltd Toronto Ont $8,350, T D Overhill Engineering Ltd Ottawa Ont $22,488, Pacific Rim Consultant Ltd Vancouver BC $11,787, Lester John Page Halifax NS $53,028, Park Ojwa Rutley Victoria BC $5,500, R J Pavia Kanata Ont $3,236, Peacock Brothers Ltd Montreal Que $1,410,777, Philco Ford of Canada Don Mills Ont $67.845, Phillips Barrett Hillier Jones and Partners

NATIONAL DEFENCE—*Continued*

Vancouver BC $30,184, Pierlot Yakimowich Donald Engineering Ltd Edmonton Alta $6,207, Edward Piotrowski Engineering Ltd North Bay Ont $10,429, Preventec Inc Sherbrooke Que $17,642, Brian E Pye Ottawa Ont $15,665, R L Raymont Ottawa Ont $10,250, R C A Ltd Ottawa Ont $6,853, Redifon Canada Limited Ottawa Ont $158,162, Reid Crowther & Partners Calgary Alta $11,673, J L Richards & Associates Ottawa Ont $3,687, Ricketts Evers Barrass Simpson Ltd Calgary Alta $4,800, Robinson Roberts and Brown Ltd North Vancouver BC $27,524, Alistair M Ross Ottawa Ont $15,093, P S Ross & Partners Ottawa Ont $4,500, Russell and Russell Reg Mississauga Ont $23,036, Rysavy & Rysavy Ottawa Ont $16,827, Sager Marshall Architects Associated Victoria BC $12,800, Salter & Allison Barrie Ont $13,923, William L Sears & Associates Ltd Stoney Creek Ont $3,541, Servant Dunbrack and McKenzie Ltd Halifax NS $7,925, Siddall Dennis Warner Victoria BC $76,960, Sinclair Radio Laboratory Maple Ont $19,336, Harry P Smith Marshall Merrett & Stahl Kingston Ont $217,539, SNC Tottrup Services Ltd Edmonton Alta $2,262, P E Spencer and Associates Ottawa Ont $19,263, Spratt Bailey Laboratories Ltd Vancouver BC $5,633, Standard Aero Engines Ltd Winnipeg Man $33,358, Stevenson & Kellogg Ltd Vancouver BC $314,943, Techaid Ltd Montreal Que $6,014, Technican International Ltd St Laurent Que $71,475, Technisol Inc Quebec Que $12,917, Tek Rite Ltd Ottawa Ont $12,685, Templeton Engineering Co Winnipeg Man $3,454, Terra Nova Engineering Ltd St John's Nfld $4,974, Thurber Consultants Victoria BC $8,658, Torchinsky Consulting Ltd Saskatoon Sask $2,815, Jacques Tougas St Jean Que $10,967, Underwood McLellan Vancouver BC $29,234, United Aircraft of Canada Ltd Longueuil Que $35,490, Nari Vakil Ottawa Ont $31,720, Venne & Thibault Quebec Que $10,000, Wade Stockdill Amour & Blewett Victoria BC $31,968, F E Walden Ottawa Ont $16,170, Wardell & Associates Ltd Belleville Ont $3,810, W L Wardrop & Associates Ltd Winnipeg Man $31,880, Warnock Hersey International Ltd LaSalle Que $3,698, Wasteneys & Evans Toronto Ont $60,999, Webber Harrington & Wild Ltd Halifax NS $29,400, B James Wensley Architect Ltd Edmonton Alta $10,394, Paul Wiegand Belleville Ont $22,667, M G Williams Ottawa Ont $31,006, Willis C Cuntiffe & Tait Victoria BC $11,952, Bryan S Wood Pointe Claire Que $21,737, Ian Wotherspoon & Associates Ottawa Ont $21,874, R E Yager Victoria BC $11,045.

Legal Services $133,943—Goodwin & Deblois Quebec Que $4,565, Ross Goodwin Quebec Que $2,676, Gowling and Henderson Ottawa Ont $10,400, L C Green Edmonton Alta $3,000, McInnis Cooper & Robertson Halifax NS $4,700, Scott and Aylen Ottawa Ont $7,073, Smart & Biggar Ottawa Ont $37,422, Stenographes Judiciaires Associés Quebec Que $4,160.

Training and Educational Services $19,805,298—Acadia School Division Oyen Alta $2,953, Agassiz School Division Beausejour Man $44,510, American Airlines Inc Lake Sucass New York City NY USA $48,538, Avalon Consolidated School Board St John's Nfld $4,250, The Berlitz School of Languages Ottawa Ont $84,086, Boeing Company Seattle Wash USA $24,837, Bonnyville School Division Bonnyville Alta $114,716, Calgary School Board Calgary Alta $217,753, Calgary Separate School Board Calgary Alta $2,330, Carleton Roman Catholic School Board Ottawa Ont $52,228, City of Dartmouth Dartmouth NS $395,559, City of Grand Prairie Grand Prairie Alta $3,603, City of Sydney School Board Sydney NS $13,786, Cochrane Iroquois Falls Board of Education Iroquois Falls Ont $3,724, Commission Scolaire Chauveau Neufchatel Que $75,000, The Donwood Institute Toronto Ont $3,500, C S Draper Laboratory Cambridge Mass USA $2,016, Dryden Board of Education Dryden Ont $38,107, Dryden District Roman Catholic Separate School Board Dryden Ont $12,164, Eastern Quebec Regional School Board Sillery Que $27,594, Edmonton Association for Retarded Children Edmonton Alta $2,032, Frontenac Lennox Board of Education Kingston Ont $45,800, Halifax County Municipal School Board Halifax NS $13,240, The Hastings County School Board Belleville Ont $484,699, The Hastings Prince Edward County School Board Belleville Ont $13,798, Honeywell Information Systems Inc Newark NJ USA $5,415, The Kapuskasing District Board of Education Kapuskasing Ont $45,957, Kindersley School Kindersley Sask $19,492, Laurention Regional School Board Lachute Que $54,381, Lockheed Georgia Marietta Ga USA $3,137, London Board of Education London Ont $28,967, Management Institute Montreal Que $2,500, Massachusetts Institute of Technology Cambridge Mass USA $3,613, Medicine Hat Roman Catholic Separate School Medicine Hat Alta $14,366, Memorial University St John's Nfld $7,224, Metropolitan Separate School Board Toronto Ont $76,018, Middlesex County Roman Catholic School Board London Ont $26,656, Municipality of Chester Chester NS $2,400, Nova Scotia Technical College Halifax NS $11,144, Okanagan Helicopter Ltd Vancouver BC $109,864, The Ottawa Board of Education Ottawa Ont $1,262,019, Ottawa Roman Catholic School Board Ottawa Ont $82,375, Portage La Prairie Primary School Portage La Prairie Man $55,726, Government of Canada—Public Service Commission—Bureau Staff Development Ottawa Ont $235,040, Red Deer Roman Catholic School Board Red Deer Alta $38,787, Regiopolis College Kingston Ont $2,145, Renfrew County Board of Education Pembroke Ont $95,597, Rochester Institute of Technology Rochester NY USA $10,204, St Charles Academy Winnipeg Man $12,845, St John Brebeuf School Winnipeg Man $23,036, St Marys Academy Winnipeg Man $9,204, Saint Marys University Halifax NS $18,213, St Paul High School Winnipeg Man $6,550, St Pius X High School Ottawa Ont $2,100, Saguenay School Board Arvida Que $10,821, Saskatoon East School Unit Saskatoon Sask $23,468, Simcoe County Board of Education Barrie Ont $74,542, South Central Protestant School Board Greenfield Park Que $4,000, Evelyn Unger School Edmonton Alta $4,999, University of: Acadia Wolfville NS $7,100; Alberta Edmonton Alta $25,432; British Columbia Vancouver BC $5,159; Calgary Calgary Alta $3,414; Carleton Ottawa Ont $19,434; Guelph Guelph Ont $3,974; Laurentian Sudbury Ont $2,004, Laval Montreal Que $26,600; McGill Montreal Que $21,507; McMaster Hamilton Ont $12,317; Manitoba Winnipeg Man $37,497; Moncton Moncton NB $2,360; Montreal Montreal Que $5,482; Mount Allison Sackville NB $3,475; New Brunswick Fredericton NB $16,538; Ottawa Ottawa Ont $33,928; Quebec Quebec Que $16,281; Saskatchewan Regina Sask $13,826; Sherbrooke Sherbrooke Que $9,441; Toronto Toronto Ont $29,472; Victoria Victoria BC $8,745; Waterloo Waterloo Ont $4,830; Western Ontario London Ont $26,086; Windsor Windsor Ont $2,650 and Winnipeg Winnipeg Man $3,513; Wainwright Roman Catholic School Wainwright Alta $33,000, Wakaw School Unit Wakaw Sask $19,420, Wilfrid Laurier Waterloo Ont $2,162, Xerox of Canada Ltd Toronto Ont $167,000. Yorkton Collegiate Institute Yorkton Sask $21,600.

NATIONAL DEFENCE—*Continued*

Salaries of School Teachers in DND Dependents Schools $20,984,093—Abbotsford School District Abbotsford BC $6,412, Baldwin Cartier School Commission Pointe Claire Que $16,148, The Beautiful Plains School Division Neepawa Man $14,640, Bedford Protestant School Board Cowansville Que $3,144, Boundary School Division Dominion City Man $13,753, The Bruce County Board of Education Chesley Ont $28,601, Burnaby Board of School Trustees Burnaby BC $3,870, Calgary Board of Education Calgary Alta $350,712, Calgary Roman Catholic School Board Calgary Alta $34,435, Campbell River Board of Education Ottawa Ont $12,130, The Carleton Board of Education Ottawa Ont $136,726, Central Algoma Board of Education Richards Landing Ont $5,023, Commission Scolaire Chomedey de Laval Ville de Laval Que $9,464, City of Hamilton Board of Education Hamilton Ont $3,250, Commission Scolaire de: Jerome Le royer Pointes-aux Trembles Que $13,544; Matane Matane Que $4,136; Montreal Montreal Que $61,120; Port Alfred Port Alfred Que $104,853; Ste Foy Ste Foy Que $20,262; Sherbrooke Sherbrooke Que $22,670 and Trois-Rivières Trois-Rivières Que $5,051, Coquitlam School District Coquitlam BC $14,028, County of Grande Prairie Grande Prairie Alta $4,478, County of Strathcona Edmonton Alta $9,437, Courtenay Board of Education Courtenay BC $18,513, Crescent School Willowdale Ont $9,464, Delta School District Delta BC $7,493, Drumheller Valley School Division Drumheller Alta $14,514, The Durham Board of Education Oshawa Ont $32,597, The Eastern Quebec Regional School Board Sillery Que $11,425, Edmonton Catholic School Board Edmonton Alta $159,063, Edmonton Public School Board Edmonton Alta $445,515, The Elgin County Board of Education St Thomas Ont $8,090, Eston-Elrose School Elrose Sask $25,354, Etobicoke Board of Education Etobicoke Ont $25,529, Fort Garry School Division Winnipeg Man $9,772, Frontenac County Board of Education Kingston Ont $413,469, Graton Roman Catholic Schools Regina Sask $20,608, Grande Prairie School Grande Prairie Alta $21,256, Greater Victoria Board of School Trustees Victoria BC $10,690, Halifax Board of School Trustees Halifax NS $9,166, Halifax Municipal School Board Halifax NS $2,292, The Halton County Board of Education Burlington Ont $37,661, Hamilton Board of Education Hamilton Ont $3,350, The Hastings Roman Catholic Separate School Board Belleville Ont $3,156, High Prairie School Division High Prairie Alta $8,381, Jasper School District Jasper Alta $12,294, The Kenora Board of Education Kenora Ont $12,096, Kings County Amalgamated School Board Kentville NS $392,134, The Kirkland Lake Roman Catholic School Kirkland Lake Ont $9,649, Kitimat Board of School Trustees Kitimat BC $4,409, Lac La Biche School Board La La Biche Alta $15,837, The Lakehead Board of Education Thunder Bay Ont $28,316, Lakeshore Regional School Board Beaconsfield Que $14,683, Laurenvale School Board Rosemere Que $13,485, The Leeds and Grenville County Board of Education Brockville Ont $11,872, The Lennox and Addington County Board of Education Napanee Ont $7,564, Lennoxville District School Board Lennoxville Que $2,882, Lethbridge School District Lethbridge Alta $86,310, Lloydminster Public School District Lloydminster Alta $10,411, Lord Selkirk School Division Selkirk Man $8,868, Medicine Hat Public School Medicine Hat Alta $39,598, Merritt School District Merritt BC $5,649, Michipicoten School Division Wawa Ont $5,303, Midland School Division Carman Man $4,639, Nanaimo Board of School Trustees Nanaimo BC $2,555, New Westminster Board of Education New Westminster BC $3,479, Nipigon Red Rock Separate School Nipigon Ont $19,866, The Nipissing Board of Education North Bay Ont $164,885, Northern School Board Prince Albert Sask $8,923, North Vancouver School Board Vancouver BC $64,881, North York Board of Education Willowdale Ont $136,233, The Norwood School Division Winnipeg Man $18,246, Ontario County Board of Education Oshawa Ont $17,248, Peace River Roman Catholic School Peace River Alta $16,421, Peace River South School District Dawson Creek BC $4,327, The Peel County Board of Education Mississauga Ont $91,632, Penticton Board of Education Penticton BC $10,782, Prince Albert Public School Prince Albert Sask $11,225, Prince George School District Prince George BC $7,711, Red Deer Public School District Red Deer Alta $71,082, Regina Board of Education Regina Sask $17,928, Regina Collegiate Regina Sask $8,366, Regina Public School Regina Sask $14,567, Reinigungs-Institute Germany $78,884, Richelieu Valley School Board Beloeil Que $17,026, Richmond Board of Education Richmond BC $10,029, River East School Division Winnipeg Man $48,230, St-Albert Protestant School Board St-Albert Alta $26,188, St-Boniface School District St-Boniface Man $3,677, The St James Assiniboine School Division Winnipeg Man $29,177, Saskatoon Board of Education Saskatoon Sask $130,456, Saskatoon Separate School Saskatoon Sask $34,138, Scarborough Board of Education Scarborough Ont $92,976, Seine River School Division Ste-Anne Man $6,378, Simcoe County Roman Catholic School Board Barrie Ont $7,010, South Shore Protestant School Board St-Albert Que $17,028, The Sudbury Board of Education Sudbury Ont $83,177, Three Hills School Division Trochu Alta $13,871, The Timmins Board of Education Timmins Ont $18,600, Valleyview Roman Catholic Separate School Valleyview Alta $14,514, Vancouver Board of Education Vancouver BC $72,407, Victoria Board of Education Victoria BC $7,754, The Waterloo County School Board Kitchener Ont $6,115, The Wentworth County School Board Hamilton Ont $18,129, West Parry Sound Board of Education Parry Sound Ont $5,478, West Vancouver Board of Education Vancouver BC $25,805, The Winnipeg School Division Winnipeg Man $102,384, York County Board of Education Aurora Ont $47,348, York County Roman Catholic School Board Richmond Hill Ont $8,645, Yorkton Public School Yorkton Sask $24,677, Yukon Territory Government Whitehorse NWT $15,934.

Health and Welfare Services $7,290,111—J Andrews Ottawa Ont $2,011, Pierre Arbour Montreal Que $15,414, John W Atkinson Ottawa Ont $3,856, Awad Kingston Ont $3,333, B Awerbuck Rexdale Ont $4,145, J D R Baker Victoria BC $15,094, Francine Barbeau Cap Rouge Que $3,248, Magaret N Barr Ottawa Ont $5,201, Kenneth J Barry North Bay Ont $2,545, Beaverlodge Municipal Hospital Beaverlodge Alta $2,381, Stephen F Bedwell Halifax NS $2,623, Big Country Hospital Alsask Sask $3,367, J G V Bisset Willowdale Ont $5,820, L B H Boxall Don Mills Ont $3,757, Brandon Clinic Brandon Man $2,723, Brandon General Hospital Brandon Man $9,402, Briggs & Maxwell Pharmacy Ltd Winnipeg Man $5,060, A J Buhr Halifax NS $31,804, Cadham Public Health Laboratory Winnipeg Man $4,092, Calgary General Hospital Calgary Alta $8,344, Canadian Broadcasting Corporation Ottawa Ont $307,664, Cardiac Surgery Associates Ottawa Ont $50,137, T M

NATIONAL DEFENCE—*Continued*

Carey Ottawa Ont $6,120, J Caron St Foy Que $7,920, W S Chan Ottawa Ont $6,054, Chilliwack General Hospital Chilliwack BC $14,087, C J Chouinard Chilliwack BC $10,500, Chroma Vision Limited Ottawa Ont $15,039, Clinical Laboratory Services Chilliwack BC $2,350, V P L Connolly Victoria BC $4,225, J V Coyle St John's Nfld $5,000, Dalhousie University Halifax NS $34,218, Deep River District Hospital Deep River Ont $2,950, Government of Canada—National Health and Welfare Ottawa Ont $3,421 and Veterans Affairs & Medical Center Ottawa Ont $1,334,507, Jacques de Serre Ste Foy Que $2,565, A Desy St-Sauveur des Monts Que $3,772, CA Dintino Sydney $3,736, Dodwell Film Services Ottawa Ont $337,363, Henri Durand Charlesbourg Que $10,956, D W N Einarson Kingston Ont $12,015, Etobicoke General Hospital Etobicoke Ont $3,488, Floredine Watt John and Levant Calgary Alta $3,947, Foothills Hospital Calgary Alta $2,765, Denis Fortier Sillery Que $9,284, Kenneth H Foster Windsor Ont $2,281, Fredericton Medical Clinic Fredericton NB $2,083, Georgian Radiology Consultants Barrie Ont $8,494, Glenrose Hospital Edmonton Alta $2,900, F D Goad Deep River Ont $2,872, Gabriel Gosselin Quebec Que $10,132, Grace Maternity Hospital Halifax NS $4,745, Suzanne Guertin St-Lambert Que $2,057, Fouad A Hamdi Victoria BC $8,171, Rolly Hammond Production Gatineau Que $49,250, J W Hazlett Kingston Ont $7,668, Health Sciences Center Winnipeg Man $19,101, Georges Hebert Ancienne Lorette Que $3,807, Caroline Heteny Ottawa Ont $2,139, Hospital of: Chibougamau Ltée Chibougamau Que $2,348; Chicoutimi Inc Chicoutimi Que $25,661; L'Enfant-Jésus Quebec Que $23,920; Laval Ste Foy Que $3,898; Maisonneuve Montreal Que $3,904; St Ambroise Loretteville Que $8,343, St Sauveur Val d'Or Que $7,809 and Hotel Dieu de Montreal Montreal Que $4,920, T Hoy Ottawa Ont $9,236, A Hudec Regina Sask $13,800, Z Husain Grand Centre Alta $3,336, Institut de Bio-Endocrinologie Inc Montreal Que $2,391, Inuvik General Hospital Inuvik NWT $8,138, Irving Clinic Kamloops BC $3,812, Jeffrey Hale's Hospital Ste Foy Que $14,688, D Johnston Ottawa Ont $3,728, Kelowna General Hospital Kelowna BC $4,023, J G Kenny Ottawa Ont $12,582, Kingston General Hospital Kingston Ont $89,957, Kingston Psychiatric Hospital Kingston Ont $2,968, Kitchener Waterloo Kitchener Ont $3,538, J Klassen & Associates Ottawa Ont $20,829, D Krepps Ottawa Ont $10,648, Laboratoire d'expertises Quebec Que $35,498, Colette Lambert Longueuil Que $4,543, J J Lambert Dollard des Ormeaux Que $4,840, J A R Landreville Ste-Agathe des Monts Que $4,216, Le Centre Hospitalier de l'Université Laval Quebec Que $42,752, B S Leslie Kanata Ont $2,230, D H Long Calgary Alta $8,348, F W Lovely Halifax NS $2,194, Lyndhurst Hospital Toronto Ont $5,705, W B MacDonald Regina Sask $2,334, MacDonald Memorial Hospital Cornwall Ont $2,741, R W McIntyre Ottawa Ont $2,195, L A McKercher Calgary Alta $5,700, Mack & Gosse Halifax NS $5,909, Mallet Mallet Mason & Associates Edmonton Alta $22,572, Victorin Masson Quebec Que $12,529, D A Mathieson & R W Lightle Edmonton Alta $9,379, M D S Laboratories Rexdale Ont $38,228, T Mes Ottawa Ont $4,770, Metropolitan Bio Medical Laboratories Ltd Vancouver BC $15,559, J D Moar Saint John West NB $5,643, The Montreal General Hospital Montreal Que $5,515, Moose Jaw Clinic Moose Jaw Sask $3,517, Moose Jaw Hospital Moose Jaw Sask $5,496, Moose Jaw Union Hospital Moose Jaw Sask $15,899, R A Morgan Edmonton Alta $2,603, National Hockey League Ltd New York NY USA $20,531, New England Deacon Hospital Boston Mass USA $8,992, North Bay Civic Hospital North Bay Ont $10,110, North York General Hospital Willowdale Ont $2,078, Oromocto Public Hospital Oromocto NB $96,401, Ottawa Civic Hospital Ottawa Ont $52,948, Ottawa General Hospital Ottawa Ont $2,015, M Paradis Chicoutimi Que $13,675, Pathology Institute Halifax NS $40,689, James Paton Memorial Hospital Gander Nfld $4,343, Pembroke Civic Hospital Pembroke Ont $6,220, Pembroke General Hospital Pembroke Ont $3,375, Physicians Services Halifax NS $3,607, Portage District General Hospital Portage La Prairie Man $3,344, Press News Limited Toronto Ont $23,223, Prince County Hospital Summerside PEI $4,116, Prince Edward Island Hospital Summerside PEI $5,390, The Princess Margaret Hospital Toronto Ont $9,151, Providence Hospital Moose Jaw Sask $5,537, S M Quadri Barrie Ont $2,596, Red Deer General Hospital Red Deer Alta $8,118, Regina General Hospital Regina Sask $2,683, Rehabilitation Institute of Montreal Montreal Que $8,658, Wallace B Rendell North Bay Ont $3,430, Riverside Hospital Ottawa Ont $3,229, Norman Roach Fredericton NB $2,652, S M Robinson Edmonton Alta $2,651, Roseway Hospital Shelburne NS $3,465, Royal Alexandra Hospital Edmonton Alta $10,463, Royal Inland Hospital Kamloops BC $2,953, Royal Jubilee Hospital Victoria BC $26,069, Royal Ottawa Hospital Ottawa Ont $18,638, The Royal Victoria Hospital Barrie Ont $21,328, St Boniface General Hospital St Boniface Man $7,378, Saint John General Hospital Saint John NB $4,082, St Josephs General Hospital Thunder Bay Ont $28,704, St Michaels Hospital Toronto Ont $2,895, St Pauls Hospital Saskatoon Sask $2,237, P E Ste Pierre Sillery Que $8,149, St-Vincent Hospital Ottawa Ont $5,635, S Sayani Ottawa Ont $7,202, Sensenbrenner Hospital Germany $6,716, Service d'anesthésie et de réanimation Durand & Masson Quebec Que $36,385, Seymour Medical Clinic Vancouver BC $4,512, Shaughnessy Hospital Vancouver BC $18,062, R A Shaw Comox BC $2,100, P Simard Sillery Que $3,630, S S Smith Calgary Alta $11,018, Soldiers Memorial Hospital Middleton NS $3,041, C Stephen Shilo Man $3,160, G Stiller Ottawa Ont $3,150, J E Stoddart Middleton NS $4,800, Sunnybrook Hospital Toronto Ont $35,285, C E Taylor Red Deer Alta $2,666, Jerry Tennen Toronto Ont $21,128, M A Timurda Kingston Ont $9,094, Tisdale School Unit Tisdale Sask $5,775, Toronto General Hospital Toronto Ont $5,000, Tower Road Radiologists Halifax NS $4,603, Pierre Tremblay Beaconsfield Que $5,159, Trenton Memorial Hospital Trenton Ont $2,634, University of Alberta Hospital Edmonton Alta $96,808, Vernon Jubilee Hospital Vernon BC $4,266, Victoria General Hospital Halifax NS $66,089, Victoria Hospital London Ont $19,011, The Victoria Public Hospital Fredericton NB $6,669, L Vukovic Kingston Ont $8,013, Wainwright Clinic Wainwright Alta $7,985, Wainwright General Hospital Wainwright Alta $11,304, J B Waldron Montreal Que $12,599, The Wellesley Hospital Toronto Ont $7,668, West Man Laboratory Brandon Man $4,101, S Westman Southport Man $5,435, W J White Sudbury Ont $3,600, L Willoughby St-Albert Alta $2,205, K B Wilson Ottawa Ont $5,356, Wilson Medical Centre Hamilton Ont $20,651, Windsor Western Hospital Windsor Ont $4,877, W J Warzej Ottawa Ont $3,357, A Kenneth Wyllie Kingston Ont $2,483, York Finch General Hospital Downsview Ont $7,753, Yorkton Union Yorkton Sask $5,295, B Zitsow & Associates Rexdale Ont $2,585.

Computer Services $807,787—Alphatext Ltd Ottawa Ont $170,835, Canadian General Electric Montreal Que $51,072, Computel System Ltd Ottawa Ont $18,209, Computer Center Calgary Alta $6,550, Comserve Ltd Toronto Ont $39,363,

NATIONAL DEFENCE—*Continued*

Com Share Ltd Rexdale Ont $2,399, Datacap Ltd Ottawa Ont $12,880, Dataline System Ltd Toronto Ont $10,722, Data Logic Canada Ottawa Ont $11,465, Digital Methods Ltd Ottawa Ont $14,002, Federal Systems of Canada Ottawa Ont $20,150, IBM Canada Ltd Ottawa Ont $48,061, Manitoba University Winnipeg Man $14,209, Quasar Systems Ltd Ottawa Ont $34,643, Queen's University Kingston Ont $64,171, Riddell Stead & Associates Toronto Ont $4,000, SDL Ottawa Ont $79,134, Seepac Systems Ltd Toronto Ont $59,512, Systems Dimensions Ltd Ottawa Ont $120,679, TSC Computer Scarborough Ont $9,021, York Ryerson Computing Centre Downsview Ont $6,601, York University Downsview Ont $10,071.

Laundry and Dry Cleaning Services $1,930,837—Alert Cleaning Services Ltd Dartmouth NS $16,922, Alpine Laundry & Dry Cleaning Gander Nfld $14,590, A One Laundry & Dry Cleaning St-Paul Alta $49,121, Bagnells Launderers Halifax NS $27,155, Carl Bardusch Germany $123,178, Belle Cleaners & Launderers Belleville Ont $16,761, Brighton Laundry Ltd Brighton Ont $113,938, Buanderie Arvida Ltee Arvida Que $53,771, Buanderie Gaby S Enreg Val d'Or Que $9,445, La Buanderie Levis Ltee Quebec Que $94,173, Buanderie Ste Agathe Ste Agathe des Monts Que $4,939, Buanderie Villeray Montreal Que $14,074, Cal-Wal Cleaners Masset BC $8,597, Canadian Linen Supply Calgary Alta $17,473, Capital Commercial Laundry Ltd Vanier Ont $28,409, Capitol Cleaners & Laundry (1964) Ltd Edmonton Alta $8,739, Charlotte Laundry St Andrews NB $19,633, City Coin Magic Center Pembroke Ont $5,651, City Laundry of North Bay North Bay Ont $16,120, Cousins Dry Cleaning St John's Nfld $3,083, Custom Cleaners & Launderers Vancouver BC $12,008, Deluxe Cleaners (GP) Ltd Grande Prairie Alta $2,421, Dutch Laundry & Dry Cleaners Ltd London Ont $4,635, Economy Steam Laundry Victoria BC $106,464, Fabric Care Cleaners & Associates Ltd Edmonton Alta $33,563, Gladstone Cleaners & Tailors Greenfield Park Que $11,933, Glovers Retex Cleaners Newcastle NB $2,165, Granby Launderers Ltd Granby Que $29,793, Grande Prairie Cleaners Grande Prairie Alta $2,767, Henderson Cleaners Ltd Kelowna BC $22,741, Ideal Laundry Calgary Alta $10,343, Inuvik Laundry Inuvik NWT $8,015, Jumbo Cleaners Ltd St Thomas Ont $22,510, Kel-Tone Cleaners & Launderers Chilliwack BC $44,247, Kingston Regional Hospital Laundry Kingston Ont $12,189, Ladysmith Dry Cleaners Ladysmith BC $2,387, Laundrall (1971) Ltd Saskatoon Sask $2,017, Medicine Hat Laundry Ltd Medicine Hat Alta $35,564, Middleton Dry Cleaners & Launderers Greenwood NS $20,504, M M Cleaners Oromocto NB $21,931, Modern Cleaners & Launderers Toronto Ont $5,048, Moose Jaw Steam Laundry (1964) Ltd Moose Jaw Sask $19,902, Nettoyeur Jacques Cartier Ville Lemoyne Que $20,896, Nettoyeur Net Inc Chibougamau Que $5,794, Nettoyeur Saguenay Sept Iles Que $3,226, New Method Dry Cleaners & Launderers Kingston Ont $119,157, New System Laundry and Dry Cleaners Liverpool NS $62,945, Nova Rug (1967) Ltd Halifax NS $2,567, Nu Service Cleaners Barrie Ont $11,540, Nu Way Cleaners and Shirt Service Wainwright Alta $24,333, Pacific Coast Cleaner Courtenay BC $35,407, Parisian Dry Cleaners Toronto Ont $4,489, Parsons Cleaners Belleville Ont $15,001, Pembroke Dry Cleaning Pembroke Ont $42,854, Perth (Brandon) Ltd Brandon Man $53,149, Perths (Kenora) Ltd Kenora Ont $3,863, Perth Whitehall Laundry & Dry Cleaners Winnipeg Man $48,866, Port Alice Laundry & Dry Cleaners Port Alice BC $9,205, Quality Cleaners Ltd Brighton Ont $12,291, Ralks Management Investment Ltd Calgary Alta $22,091, Red Deer Laundry & Dry Cleaners Red Deer Alta $15,262, Renfrew Fairfield Cleaners Victoria BC $13,305, Roll Inh Herforth Germany $3,070, Rupert Cleaners & Launderers Ltd Prince Rupert BC $2,346, Russell's Cleaners Chatham NB $4,621, St-Louis Cleaners Hull Que $2,264, Sanders & Bill Taylors South Burnaby BC $2,076, Scott Cleaners Winnipeg Man $17,171, Sigma Cleaners Ltd Val d'Or Que $2,410, Snow White Laundry Sault Ste Marie Ont $6,430, Spotless Dry Cleaners Val d'Or Que $3,256, Star Dyers & Cleaners Reg'd Verdun Que $4,582, Sudbury Steam Laundry Sudbury Ont $3,989, Sunshine Uniform Supply Services Toronto Ont $5,705, Teinturerie Française Quebec Que $2,439, United Cleanrite Tailors & Launderers Ottawa Ont $13,317, Vails Fabric Services Fredericton NB $27,897, Valley Cleaners Ltd Pembroke Ont $10,451, Wascherei Bardusch Germany $10,558, Wascherei & Chem Germany $16,901, Wendys Reliable Ltd Halifax NS $23,885, White Star Laundry Ltd Summerside PEI $11,860, Whiteway Laundry Ltd Kamloops BC $3,470.

Protection Services $10,853,370—Corps of Commissionaires Ottawa Ont $10,853,370.

Janitorial Services Contracts $1,406,471—Consolidated Maintenance Toronto Ont $30,549, Dolphin Cleaning Services Vancouver BC $2,827, Carl Gegenbauer Germany $27,981, Holden Cleaning Services Medicine Hat Alta $98,321, Janitor Services Ltd Stephenville Nfld $139,766, Jet Janitor Services Ltd Stephenville $431,388, Kofitex Germany $330,009, Modern Building Cleaning Fredericton NB $145,486, A Mueller Germany $4,383, Northgate Janitor Services Edmonton Alta $26,550, Horst Oeffner Germany $11,674, Sanitor Ltee Montreal Que $2,582, Western Janitorial Services Victoria BC $57,335.

Scientific and Research Services $80,000—Foss Systems Westmount Que $10,833, Government of Canada—Energy, Mines and Resources—Canada Center for Remote Sensing Ottawa Ont $3,780, Philip A Lapp Ltd Toronto Ont $22,000, Ohio State University Columbus Ohio USA $24,112.

Other Services $25,138,577—Food Services Contracts—Cal-Van Canus Catering Ltd Vancouver BC $74,387, Canada Catering Co Ltd Toronto Ont $447,739, Iona Catering Ltd North Vancouver BC $91,544, Gordon MacKinnon's Management Services Ltd Calgary Alta $83,879, Morrison Lamothe Food Ottawa Ont $27,390, E R Shannon Catering Surrey BC $32,681; Pest Control Contracts—Atlantic Pest Control Halifax NS $6,250, Braemar Pest Control Services Rockingham NS $2,257, City of Edmonton Edmonton Alta $8,887, PCO Services (Quebec) Ltd Montreal Que $10,409, Twinn Pest Control Co Ltd Ottawa Ont $2,520; Provision of Facilities Gatwick and Prestwick—Air Canada Winnipeg Man $7,357, British European Airways Middlesex England $50,909, Provision of Operational or Technical Training Films—Audio-Digest Foundation Glendale Cal USA $3,717, Canada Safety Council Ottawa Ont $6,099, Dominion Wide Photographs Ltd Ottawa Ont $7,789, Edutronics Systems International Kansas City Missouri USA $2,352, Medifacts Ltd Ottawa Ont $2,209, Government of Canada—National Film Board Montreal Que $582,208; Other Type of Services —Air Transport Association of American Washington DC USA $72,752, Government of Canada—Supply and Services Ottawa Ont $7,583,844, DOT Personnel Services Toronto Ont $15,089, Graphic Films Ltd Ottawa Ont $35,647, Gulf Oil Canada Toronto Ont $2,692, Imperial Oil Ltd Don Mills

NATIONAL DEFENCE—*Concluded*

Ont $9,437, Miss 500 Ottawa Ont $3,128, Office Overload Ottawa Ont $23,195, Personnel Pool Ottawa Ont $10,147. Royal Canadian Flying Club Ottawa Ont $122,442.

DEFENCE RESEARCH PROGRAM

Training and Educational Services $132,187—Mme Batiot St Mary's University Halifax NS $4,171, Government of Canada—Public Service Commission Ottawa $35,048, Dr M Sandhu Halifax NS $3,672.

Health and Welfare Services $3,616—Government of Canada —National Health and Welfare Ottawa Ont $3,616.

Protection Services $141,131—Canadian Corps of Commissionnaires Ottawa Ont $141,131.

Laundry and Dry Cleaning $3,000.

Janitorial Services Contracts $96,745—Entreprises Commerciales Morin Neufchatel $72,753, Holden Cleaning Medicine Hat Alta $21,384, Service Sanitaire Orleans Que $2,608.

Management Consultants Fees $2,014—Alberta Research Council Edmonton Alta $2,014.

Professional Fees—Construction and Properties $536,315—Duffus Romans Kundzin Halifax NS $10,084, Gilbert and Letourneau Begin Que $8,596, J K Klasen Associates Ottawa Ont $7,024, Legare Robetaille and Lafrancois Bourgeois Que $24,000, Labrie and Roy Latourelle Que $24,000, Ogilvie Construction Ltd Toronto Ont $17,244, Department of National Defence—Seconded Military Personnel $445,367.

Computer Time and Data Processing Services $187,720—Alphatex Ltd Ottawa Ont $2,465, Computel Systems Ltd Ottawa Ont $23,690, CRC Computer Services Ottawa Ont $30,000, Digital Methods Ltd Ottawa Ont $22,158, Harvard University Cambridge Mass USA $5,419, I P Sharp Associates Toronto Ont $55,711 and Ottawa Ont $5,774, IBM Canada Ltd Calgary Alta $6,345.

Research Contracts $1,065,919—Adga Ltd Ottawa Ont $10,260, Allan Crawford Associates Ottawa Ont $2,542, Atlantic Indians Research Halifax NS $31,238, Baymor Eng Halifax NS $2,200, British Columbia Research Council Vancouver BC $10,453, Bombardier Ltd Quebec Que $17,662, Canadian Arsenals Ltd Montreal Que $35,028, Canplan Oceanology Halifax NS $23,075, Canadian Thin Films Ltd Burnaby BC $38,175, Cominco Ltd Train BC $35,720, Daytex Ind Edmonton Alta $15,800, Digital Methods Ottawa Ont $59,847, Entropy Vancouver BC $13,783, Gen-Tec Que $5,843, Geostudio Consultants Ottawa Ont $30,328, Government of Canada—Environment Ottawa Ont $7,000 and National Research Council Ottawa Ont $152,382, Index Systems Inc Cambridge Mass USA $8,371, Intellitech Canada Ltd Ottawa Ont $4,800, Kenting Explorations Ottawa Ont $16,873, Leigh Instruments Carp Ont $24,991, MacDonald and Detwiller Vancouver BC $28,598, Susan Milligan Edmonton Alta $5,000, National Defence Medical Centre Ottawa Ont $6,726, North America Micro Ltd Stoney Creek Ont $47,498, Ontario Cancer Institute Toronto Ont $2,000, Ontario Research Foundation Toronto Ont $65,040, Scientex Ltd Concord Ont $14,500, Space Research Montreal Que $25,000, Systems Approach Ltd Ottawa Ont $27,210, Techwest Vancouver BC $59,913, University of: Acadia Wolfville NS $8,181; Carleton Ottawa Ont $20,106; Dalhousie Halifax NS $17,043; Laval Montreal Que $49,479; Leeds London England $53,498; McGill Montreal Que $22,826; Moncton Moncton NB $2,973; Queen's Kingston Ont $2,080; St Francis Xavier Halifax NS $6,030 and Sherbrooke Sherbrooke Que $14,757, Waterloo Research Institute Waterloo Ont $3,944, L G Wilson Manotick Ont $2,160.

Scientific Consultants $46,605—Case Exisological Labs Victoria BC $26,048, Saperstein Vancouver BC $5,587, Shirley Institute Manchester England $24,479.

Other Services $5,730,755—Ampex of Canada Ottawa Ont $2,207, Ian Bayly Halifax NS $8,746, Bell Adams Ottawa Ont $5,176, Bon Air Refrigeration Quebec Que $30,407, Dr J Bisset Willowdale Ont $6,028, Bradley Air Services Carp Ont $5,473, Canadian Forces Base Suffield Alta $470,000, Datex Industries Ltd Edmonton Alta $15,800, Robert Daigle Quebec Que $18,398, Davie Shipbuilding Lauzon Que $5,787, Dayton and Brown New York City NY USA $17,276, EGG Laboratory University Hospital London Ont $23,010, Edwards of Canada Quebec Que $4,911, Electro Mecanik Quebec Que $8,621, J P Entreprises Quebec Que $9,785, Forano Ltd Quebec Que $2,856, Gen-Tec Ltd Quebec Que $45,936, Gowling and Henderson Ottawa Ont $10,194, Government of Canada—Defence Services—Operations and Maintenance of Research Ships Halifax NS $1,462,581 and Victoria BC $659,362 and Communications Ottawa Ont $2,562,772 and Supply and Services Ottawa Ont $165,404, Hand Chemical Malton Ont $16,947, IBM Canada Ltd Ottawa Ont $2,928, Marcel Legare Quebec Que $5,087, Medicine Hat Dengostic Services Medicine Hat Alta $3,357, Parent and Fils Quebec Que $7,500, E Premont Quebec Que $34,094, Quebec Precision Quebec Que $3,102, Scott and Aylen Ottawa Ont $13,350, Dr J Scott $5,208, Smart and Biggar Ottawa Ont $6,605, Tribec Quebec Que $10,695, University of MacMaster Hamilton Ont $2,758, Valcartier Industries Valcartier Que $8,052, William Wray Associates Ottawa Ont $3,847.

NATIONAL HEALTH AND WELFARE

ADMINISTRATION PROGRAM

Consultant Services $32,145—C Castonguay Quebec Que $11,834, N L Farley Ottawa Ont $4,095, Management Renewal Ltd Ottawa Ont $2,200, Andrée Chien-Mizrahi Sceaux France $3,333, Arié Mizrahi Sceaux France $3,333, Andrew J Moriarity Willowdale Ont $3,000, Pamela Wiggin Ottawa Ont $3,600.

Data Processing Services $71,696—Systems Dimensions Ltd Ottawa Ont $71,696.

Education and Information Services $20,157—Chairman Mills Toronto Ont $3,495, Fédor Inc Montreal Que $2,890.

Educational Training Services $291,637—Berlitz School of Languages Ottawa Ont $58,829, Government of Canada—Public Service Commission Ottawa Ont $220,048.

Hospitality Services $7,639.

Management Consulting Services $42,945—Frazer and Otton Ottawa Ont $3,600, Government of Canada—Supply and Services Ottawa Ont $36,203, Nutrition Research Consultants Ltd Toronto Ont $3,142.

NATIONAL HEALTH AND WELFARE—*Continued*

Photography Services $6,458—Opaque Design Graphics Ottawa Ont $6,398.

Secretarial and Office Services $63,255—Barbara's Office Personnel Ltd Ottawa Ont $6,323, DOT Personnel Services Toronto Ont $6,555, Miss 500 Ottawa Ont $2,538, Miss Stacey Personnel Ottawa Ont $5,815, Office Overload Ottawa Ont $8,104, Personnel Pool Temporary Office Services Ottawa Ont $18,408, Selective Temporary Placements (Ottawa) Ltd Ottawa Ont $2,857, The Employment Centre Ottawa Ont $2,633.

Security Services $33,921—Canadian Corps of Commissionaires Ottawa Ont $33,921.

Technical Services $20,776—A Gilmore Ottawa Ont $4,890, D Grimes Ottawa Ont $3,068, J Hutchinson Toronto Ont $2,850, R C MacIvor Ottawa Ont $2,250, Media House Ltd Ottawa Ont $3,000, F Stevenson Ottawa Ont $4,718.

Other Types of Services $23,692.

NON-MEDICAL USE OF DRUGS PROGRAM

Consultant Services $127,691—G Anderson Advertising Montreal Que $50,394, G Audette Montreal Que $3,195, M Bryan Ottawa Ont $5,100, L Campbell Ottawa Ont $3,780, R Carney Ottawa Ont $7,080, Coopers and Lybrand Haute Ville Que $3,650, P Durand Montreal Que $5,080, I Gunn Ottawa Ont $3,195, W Spinneli Vancouver BC $9,280, Total Market Index Ltd Toronto Ont $5,200, L Wright Ottawa Ont $4,000.

Data Processing Services $108,041—Alphatext Ltd Ottawa Ont $4,628, Dataline Systems Ltd Toronto Ont $43,415, Informatics Inc Rockville Md USA $4,000, I P Sharp Associates Ltd Toronto Ont $47,874, Systems Dimensions Ltd Ottawa Ont $3,318.

Educational Training Services $10,210—Government of Canada—Public Service Commission Ottawa Ont $6,182.

Exhibition and Display Charges $2,926—Government of Canada—Information Canada Ottawa Ont $2,571.

Hospitality Services $4,242.

Management Consulting Services $266,465—M Albert Gatineau Que $2,430, J Apsimon Ottawa Ont $3,300, R Beard Montreal Que $7,400, J Blackwell Ottawa Ont $2,600, Board of Education for the Borough of North York Toronto Ont $24,691, M G Bowness Hazeldean Ont $3,140, Canadian Home and School and Parent Teachers Fredericton Ottawa Ont $17,000, S C Clark Lexington Ky USA $2,000, Company 287439 Ontario Ottawa Ont $21,100, P Crawshaw Halifax NS $2,000. N Eade Montreal Que $5,000, I Gunn Ottawa Ont $2,500, D P Loshak Ottawa Ont $2,115, M Macconaill Hull Que $2,000, Memo from Turner Toronto Ont $14,934, R D Miller Vancouver BC $3,675, C S Millman Montreal Que $4,000, Narcotic Addiction Foundation of British Columbia Vancouver BC $2,000, A Richman New York City NY USA $9,188, B Rogers Halifax NS $4,169, M Sanderson Vancouver BC $4,000, C Simmons Ottawa Ont $3,000, J Spinneli Vancouver BC $3,300, P Sullivan Winnipeg Man $3,960 M Turoff Short Hills NM USA $2,300, University of Calgary Calgary Alta $12,000 and Windsor Windsor Ont $2,000, E Vallee Montreal Que $3,700, P C Whitehead and Associates London Ont $7,680, L T Yeudall Edmonton Alta $4,000, Zeta Systems Ltd Toronto Ont $15,000.

Motion Picture Production and Distribution $14,091—Government of Canada—Supply and Services Ottawa Ont $4,620 and Information Canada Ottawa Ont $2,310, Interact Promotions Ltd Ottawa Ont $2,436, The A V House Toronto Ont $4,620.

Photography Services $97,503—Government of Canada—National Film Board Montreal Que $96,055.

Scientific Services $93,317—Addiction Research Foundation Toronto Ont $3,000, Associates for Human Relations and Counselling Halifax NS $3,500, Donwood Institute Toronto Ont $2,000, Elliott Research Corp Ltd Toronto Ont $4,756, Government of Canada—Statistics Canada Ottawa Ont $20,000, Narcotic Addiction Foundation Vancouver BC $3,000, Santa Cabrini Hospital Montreal Que $4,000, Traffic Injury Research Foundation of Canada Ottawa Ont $4,000, University of: Calgary Calgary Alta $2,171; Carleton Ottawa Ont $4,000; McGill Montreal Que $4,000; Saskatchewan Saskatoon Sask $4,907 and Sherbrooke Sherbrooke Que $2,000.

Secretarial and Office Services $95,438—Employment Centre Ottawa Ont $6,608, 500 Selection Services Ltd Halifax NS $3,228, Independent Cooperative Enterprises Winnipeg Man $19,661, Miss Stacey Personnel Ottawa Ont $4,492, Office Assistance Canada Ltd Vancouver BC $5,352, Office Overload Halifax NS $3,076; Toronto Ont $3,602 and Vancouver BC $4,440, Ottawa-Hull Bilingual Personnel Ottawa Ont $12,275, Personnel Pool Temporary Office Services Ottawa Ont $24,175, Selective Temporary Placement Ottawa Ont $4,717.

Other Types of Services $1,775.

HEALTH CARE PROGRAM

Consultant Services $128,475—C M Baars Ottawa Ont $5,000, R Berry Toronto Ont $3,780, R G Bromiley Ottawa Ont $3,750, C Brunet La Salle Que $2,520, Canadian Mental Health Association Toronto Ont $2,000, A W Cluff Toronto Ont $5,604, L E Dagnone Kingston Ont $5,000, Pierre de Léan Ste Foy Que $2,000, G A Elliott Vancouver BC $2,919, G B R Associates Winnipeg Man $8,486, Gala Holdings Calquitlam BC $5,000, K Horowitz Ottawa Ont $2,001, J L Marsh Ottawa Ont $5,000, Susan McCoy Ottawa Ont $2,500, E D McCue Ottawa Ont $2,295, McGill University Montreal Que $4,000, R McKendry Ottawa Ont $6,300, Peat Marwick and Partners Toronto Ont $5,000, Edward Ragan Ottawa Ont $8,225, Société des Médecins Sherbrooke Que $23,333, A C Sticker Islington Ont $5,000, R W Sutherland Ottawa Ont $5,700.

Data Processing Services $61,157—Canadian General Electric Ottawa Ont $2,202, Government of Canada—National Revenue Ottawa Ont $3,481, I P Sharp and Associates Ottawa Ont $4,059, Southam Business Ottawa Ont $6,262, Systems Dimensions Ltd Ottawa Ont $42,630.

Education and Information Services $10,025—College of Pharmacists of British Columbia Vancouver BC $3,769.

Educational Training Services $9,135—Government of Canada—Public Service Commission Ottawa Ont $4,572.

Hospitality Services $8,301—Government of Canada—Public Works Ottawa Ont $4,872.

NATIONAL HEALTH AND WELFARE—*Continued*

Interpreting and Translating Services $6,389—International Simultaneous Translation Services Montreal Que $2,199.

Secretarial and Office Services $50,185—H V Chapman and Associates Ottawa Ont $3,619, Miss 500 Ottawa Ont $3,451, Office Overload Ottawa Ont $16,461, Personnel Pool Ottawa Ont $21,968.

Other Types of Services $6,092.

MEDICAL SERVICES PROGRAM

Dentists and Dental Surgeons $2,768,303—G Acaster North Battleford Sask $3,330, R S Akune North Vancouver BC $2,376, J C Allen Lakefield Ont $7,021, J Andrus North Battleford Sask $13,422, Andrus and Harder North Battleford Sask $24,381, W A Armstrong Kamloops BC $2,350, D Arnett Winnipeg Man $13,620, P E Arnold Chilliwack BC $3,984, E F Assaad Winnipeg Man $17,490, M Bailly Schefferville Que $2,291, L Baldwin Chilliwack BC $2,100, E M Banks Whitehorse YT $2,908, G E Barker Banff Alta $2,173, F A Barry Sidney BC $3,136, D L Bartell Slave Lake Alta $4,708, P I Bayhoff Meadow Lake Sask $3,517, G P Bellamy North Vancouver BC $2,599, K Bird Hodgson Man $2,950, Blood Tribal Administration Cardston Alta $5,171, B Boag Victoria BC $2,004, D T Bomback Winnipeg Man $16,960, D R Bonlie Williams Lake BC $3,264, P Bookhalter Regina Sask $5,062, G B Boucher Penetanguishine Ont $2,727, F M Bourassa Regina Sask $8,667, P C Bradley Victoria BC $2,214, T Bradley Nanaimo BC $3,683, R A Brandon Marathon Ont $4,004, T Brennerman Brandon Man $2,379, P Brideau Richibucto NB $5,818, R J Bridge Lethbridge Alta $2,584, E C Bryant Pincher Creek Alta $4,970, W D Brymer North Vancouver BC $2,096, D A Buchko Fisher Branch Man $2,783, D S Bullock Lethbridge Alta $7,432, J R Burnhan Vernon BC $3,010, D Burtch Terrace BC $3,694, W A Byrleigh Sarnia Ont $2,720, N Cameron Nipawin Sask $3,191, F Carnie Vancouver BC $3,336, A B Carson Vanderhoof BC $2,029, P Carter Moose Factory Ont $15,845, P Carter Don Mills Ont $8,365, J Cavanagh Moose Factory Ont $3,720, T P Chains Vancouver BC $2,792, J G Choquette Laprairie Que $2,500, L Chrapko Two Hills Alta $2,462, City of Winnipeg Health Winnipeg Man $14,308, A Clark Mission BC $2,463, W B Coleman Baddeck NS $3,286, P Collard Vanderhoof BC $8,516, J F Condon Truro NS $2,125, L J Conn Wolseley Sask $2,708, A B Cooper $5,700, J S Corcoran Midland Ont $4,080, L Courtemanche Maniwaki Que $5,626, G Couturier Grand Falls NB $5,307, D J P Crane Wiarton Ont $2,930, C Cripps Ottawa Ont $4,266, M F Crozier Flin Flon Man $11,347, B Danylchuk Fort Frances Ont $4,393, S Davis Smithers BC $4,610, S Dayneka Red Lake Ont $2,061, R W Denstan North Bay Ont $2,420, J A Derbyshere Calgary Alta $4,053, R Desai Winnipeg Man $7,270, D D Didow Elk Point Alta $41,721, T M Dobbs Winnipeg Man $4,132, S Don Winnipeg Man $2,160, S Dovick Turtleford Sask $9,101, H Dubinsky Sydney NS $8,326, E L Duke Regina Sask $4,532, J Duncan Victoria BC $2,754, Eckland Dental Laboratory Burns Lake BC $2,729, J Emmerson Victoria BC $3,111, M Emmons Winnipeg Man $8,057, R Engler Winnipeg Man $5,280, J Evans Kamloops BC $2,261, G Evenden Regina Sask $2,290, M Farazil Montreal Que $7,250, Faro Dental Clinic Faro YT $6,370, R G Fast Merritt BC $8,064, D D J Fietz Merritt BC $10,228, F E Florence Fort McMurray Alta $3,687, D Follack Abbotsford BC $7,174, Fort Simpson Dental Clinic Fort Simpson NWT $4,513, B Friesen Fort Smith NWT $4,070, W J Froese Chilliwack BC $4,775, R H Galloway Belleville Ont $4,333, G G Gasser Prince Albert Sask $13,877, E J Gaudet Prince Albert Sask $7,369, B Gauk Edmonton Alta $14,909, J Roger Gervais Sturgeon Falls Ont $2,434, R J Gillis Campbellton NB $7,715, G A Giovanetti Sydney NS $13,550, B Gladman Southport Man $10,238, R D Glenn Winnipeg Man $8,165, K M Gordon Edmonton Alta $2,187, A G Gottschling Prince Rupert BC $7,320, G D Gottschling Kitimat BC $3,541, W L Granger Osoyoos BC $6,136, A N Greenwood Victoria BC $2,222, J S Grooh Morley Alta $2,375, D M Gutkin Pine Falls Man $8,805, K Iam Hadfield Victoria BC $2,923, J Haiden Bonnyville Alta $9,217, J A Hamovick Vancouver BC $9,775, W J Hancock Qu'Appelle Sask $3,891, P Hanson St Boniface Man $23,098, L Harder North Battleford Sask $2,477, S Harper Winnipeg Man $5,079, Hay River Dental Clinic NWT $6,398, T G Haywood Fredericton NB $2,859, H H Heal Oliver BC $2,124, Health Education Centre Bella Coola BC $47,982, Heitbokmen Stratford Ont $17,188, B Henderson Pine Falls Man $2,280, O S Heschuk Dauphin Man $4,532, H W Hewitt Carlyle Sask $2,095, J Ho A Shoo Vancouver BC $3,397, W Hoffges Prince Rupert BC $3,748, B W Holmes Kenora Ont $3,139, J C Horn Saskatoon Sask $2,440, C S Hranskowski Maniota Man $3,536, W Hudyma Wynyard Sask $5,664, W Huggan Thompson Man $4,300, J E Hughes Shellbrook Sask $4,601, D A Humphreys Gore Bay Ont $6,994, William C Hunter Hazelton BC $3,881, B Hurd Kitchener Ont $2,290, R W Hustivith Kitchener Ont $10,190, G H Janzen Prince Albert Sask $4,508, H Jardine Winnipeg Man $6,007, T E Jone North Vancouver BC $2,300, H F R Josh Abbotsford BC $2,432, D K Kalra Hope BC $22,812, D R King Portage la Prairie Man $5,859, H A Kinzel Regina Sask $2,414, E R Klassen Calgary Alta $3,952, P J Kuling Canora Sask $23,556, R Kumar Winnipeg Man $5,040, P Lafleur Newcastle NB $3,474, P Lafontaine Newcastle NB $7,440, N Laframboise Cornwall Ont $2,168, B J Lahiffe Fort Nelson BC $2,541, H W Lamont Sidney BC $3,255, P Lamothe Montreal Que $2,625, R Landriault North Bay Ont $2,608, H Laser Fort Frances Ont $2,044, D N Lawton St Paul Alta $3,003, J C Leishman Fort Frances Ont $2,946, F Lette Montreal Que $6,900, R Lindholm Quesnel BC $2,103, A C Louchs Wiarton Ont $2,901, A N Louka Winnipeg Man $2,544, J E MacDiarmid LaRonge Sask $14,569, E B MacEwen Burns Lake BC $5,971, G C Macey Thunder Bay Ont $2,687, MacKay Dental Laboratory Winnipeg Man $4,069, L Mackie Victoria BC $2,868, L G Mandin St Paul Alta $9,550, D A Martin Duncan BC $5,215, D L Martin Port Hardy BC $2,143, R McConnel North Vancouver BC $2,022, B A McDonald Sudbury Ont $2,842, J R McGinn Thunder Bay Ont $3,589, D J McLeod North Vancouver BC $7,687, W E McLeod Norway House Man $5,288, R S McMillan Winnipeg Man $12,547, D A Meredith Deseronto Ont $2,418, Metropolitan Dental Group Winnipeg Man $8,897, M Michaud Montreal Que $4,000, D Miller Winnipeg Man $4,260, J A Milne New Glasgow NS $2,573, D Montour Hagersville Ont $4,977, J More Mile House BC $2,496, J I Morris Fort Nelson BC $3,495, J Moscovich Lethbridge Alta $2,331, G C Mostad Terrace BC $2,074, A A Miur Armstrong BC $2,296, D L Muxlow Lambeth Ont $4,934, M J Nattrass Regina Sask $14,468, M D Neville Winnipeg Man $2,019, J E Neidermayer Regina Sask $2,880, M I Nixon Vernon BC $2,325, G M Nowazek Brandon Man $4,689, W A Oatway Kamloops BC $4,118, Y A Okraku Toronto Ont $3,023, W V Olsen Cardston Alta $2,824, H I Olson Chil-

NATIONAL HEALTH AND WELFARE—*Continued*

liwack BC $4,027, M L Olson Courtenay BC $3,112, V P O'Reilly Espanola Ont $5,374, R Orr Queen Charlotte City BC $12,109, R C Pachailo Kenora Ont $6,682, H A Pankratz Williams Lake BC $3,568, D M Parker Regina Sask $6,611, D Payne Cardson Alta $20,727, V K Payne Calgary Alta $27,448, A Pederson Calgary Alta $2,134, V A Petro Regina Sask $2,591, M Petryk Calgary Alta $2,551, J K Philp Duncan BC $4,119, W B Philp Calgary Alta $5,731, R L & F L Pierce Wetaskiwin Alta $17,087, R N Porth North Vancouver BC $4,023, F H Poulter Thunder Bay Ont $2,560, P J C Powell Gods Lake Narrows Man $20,480, A R Proctor Victoria BC $6,747, P Proctor Winnipeg Man $2,480, Province of Manitoba Winnipeg Man $2,062, G E Purcell Mission BC $4,990, D L Rahkola Penticton BC $5,075, R R Reiser Espanola Ont $7,373, C S Rhoda Winnipeg Man $16,585, D P Richardson Flin Flon Man $3,694, P Rieben Prince Albert Sask $2,295, E Robichaud Richibucto NB $5,488, A D Robinson Duncan BC $2,737, K E Rosengart Chemainus BC $6,746, E Rozenbaum Calgary Alta $9,903, L M Rucker Prince George BC $4,323, T H Rumball Peace River Alta $3,627, A D Runcie Brandon Man $2,061, Y P Ruparellia St Boniface Man $21,677, D A Rustebakke High River Alta $15,021, W H Ryding St Boniface Man $21,518, H E Sander North Battleford Sask $3,274, R Sare Thunder Bay Ont $3,990, M Schnapps Cornwall Ont $5,024, J B Scott Winnipeg Man $9,795, W C Scotte Mission BC $2,640, E Sega Hamilton Ont $27,558, J M Semple Rocky Mountain House Alta $5,172, Shaw Dental Laboratory Winnipeg Man $11,477, M L Shea Valleyview Alta $2,390, A R Shearer Abbotsford BC $6,983, R J Shupe Kamloops BC $2,020, W Siebert Inuvik NWT $3,350, E A Siembus Clearbrook BC $17,370, L E Simpson Chilliwack BC $2,679, J R Slaney Wallaceburg Ont $4,303, L B Smith Calgary Alta $3,078, W Smith Winnipeg Man $4,134, Snashall Calgary Alta $4,896, D Spencer Elliot Lake Ont $2,474, H D Spenst Saskatoon Sask $9,845, P Steblyk Athabaska Alta $3,370, D K Stratton Mission BC $5,251, W Stratton Owen Sound Ont $2,760, T Strilesky High Level Alta $9,939, M G Sussman Brantford Ont $2,268, R Taillon Calgary Alta $30,170, D N Takahaski Kamloops BC $2,244, K R Tangen Chilliwack BC $11,411, P L Tataryn Saskatoon Sask $4,432, H E Thiessen Williams Lake BC $5,089, M K Thomas Chilliwack BC $7,574, K Thompson Campbell River BC $2,272, J Thorsness Prince George BC $2,293, T J Toman Smithers BC $7,551, T K Tomlinson Prince Albert Sask $11,036, N Totten Norway House Man $3,420, B Traber Taber Alta $2,574, R A Tratch Rosthern Sask $8,958, H W Trofananko Prince Albert Sask $6,369, R Vaddell Prince Rupert BC $4,390, J R Van Becelaere Montreal Que $2,125, A J Venier Abbotsford BC $12,607, B J Vogt Chilliwack BC $34,058, D D Vogt Chilliwack BC $5,941, S Walker Winnipeg Man $3,035, K C Walters Vancouver BC $150,376, W F Walters Melville Sask $2,094, A Wasylyshen Powell River BC $2,493, D K Waterfall Duncan BC $2,551, B H Weeks Calgary Alta $5,176, C M Weicker Regina Sask $6,619, J Wener Winnipeg Man $5,118, E A White Winnipeg Man $11,535, L J White Andover NB $4,954, Whitehorse Dental Clinic Whitehorse YT $41,816, E J Whyte Sydney NS $2,323, G P Wilcox Quesnel BC $3,244, S B Williams Cardston Alta $4,605, H L K Wilson Orillia Ont $2,579, J W M Wilson North Vancouver BC $2,309, Wrency Memorial Hazelton BC $10,309, Yellowknife Dental Clinic Yellowknife NWT $38,872, F W Zens Port Alberni BC $6,436.

Educational and Information Services $49,592—Government of Canada—Canadian Government Photo Centre Ottawa Ont $3,442 and Information Canada Ottawa Ont $28,714.

Health Services $1,020,275—F Augustine Reston NB $2,573, C Barnaby Lagaceville NB $2,555, S Bear Maliseet NB $2,562, M Brooks Micmac NS $2,557, Chippewa of Rama Band Orillia Ont $2,699, Corporation of City of Sarnia Ont $3,476, J Gariejsy Ottawa Ont $12,160, E Gordon Aklavik NWT $2,938, Grand Council of Treaty No 3 Kenora Ont $45,000, Hospital for Sick Children Toronto Ont $287,495, International Grenfell Association Ottawa Ont $158,411, A K S Lom Calgary Alta $18,715, N C Malcom Leduc Alta $15,245, H Marshall Eskasoni NS $2,573, E L D Medical Associates Bassano Alta $2,460, R Ovayirak Tuktoyuktuk NWT $2,452, E Paul Sydney NS $2,573, J Paul Fredericton NB $2,573, B Poirier Chesterfield Inlet NWT $3,336, Rocky Bay Indian Band Nipigan Ont $3,000, University of Waterloo Waterloo Ont $30,544, Walpole Island Band Wallaceburg Ont $11,000.

Hospital Care Insurance Premiums and Co Insurance Charges $249,287—Bassano General Hospital Bassano Alta $2,530, Bulkley Valley Hospital Smithers BC $2,350, Burns Lake and District Hospital Burns Lake BC $4,314, Cardston Municipal Hospital Cardston Alta $2,305, Cariboo Memorial Hospital Williams Lake BC $6,819, Chilliwack General Hospital Chilliwack BC $4,475, Cowichan District Hospital Duncan BC $4,671, Elk Point Municipal Hospital Elk Point Alta $3,650, Faraud Hospital Fort Rae NWT $3,215, Foothills Hospital Calgary Alta $2,629, Fort McMurray General Hospital Fort McMurray Alta $2,090, High Level Health Centre High Level Alta $2,216, High Prairie Regional Hospital High Prairie Alta $2,915, Kitimat Hospital Kitimat BC $3,163, Lac La Biche General Hospital Lac La Biche Alta $2,140, R W Large Memorial Hospital Bella Bella BC $4,250, Lillooet District Hospital Lillooet BC $4,853, MacLeod Municipal Hospital Fort MacLeod Alta $3,090, Mills Memorial Hospital Terrace BC $4,247, Nanaimo Regional Hospital Nanaimo BC $3,104, Nicola Valley General Hospital Merritt BC $3,793, Powell River General Hospital Powell River BC $2,005, Prince George General Hospital Prince George BC $2,865, Prince Rupert Regional Hospital Prince Rupert BC $12,182, Queen Alexandra Hospital Victoria BC $3,439, Rocky Mountain House General Hospital Rocky Mountain Alta $2,490, Royal Inland Hospital Kamloops BC $6,107, Royal Jubilee Hospital Victoria BC $2,897, St Bartholemew Hospital Lytton BC $2,252, Ste Theresa General Hospital Fort Vermillion Alta $2,155, Ste Theresa Hospital St Paul Alta $2,776, St George Hospital Alert Bay BC $3,806, St John Hospital Vanderhoof BC $2,879, St Paul Hospital Vancouver BC $3,212, Stanton Hospital Yellowknife NWT $10,095, Stuart Lake Hospital Fort St James BC $2,869, Sunnyhill Rehabilitation Vancouver BC $14,470, Tofino General Hospital Tofino BC $2,701, Vancouver General Hospital Vancouver BC $6,843, Victoria General Hospital Victoria BC $2,758, West Coast General Hospital Post Alberni BC $2,142, Wetaskiwin Municipal Hospital Wetaskiwin Alta $7,195, Wrinch Memorial Hospital Hazelton BC $3,840.

Hospital Services $1,802,553—Alberta Hospital Edmonton Alta $191,127, Alberta School Hospital Red Deer Alta $142,681, Altamonte Private Hospital Vancouver BC $3,946, Baker Memorial Hospital Calgary Alta $18,648, Baker Memorial Sanatorium Calgary Alta $85,209, Berens River Hospital Berens River Man $2,394, Blunto Nursing Home Calgary Alta $2,470, B C Tuberculosis Unit Vancouver

NATIONAL HEALTH AND WELFARE—*Continued*

BC $176,761, Cecil Butters Memorial Hospital Austin Que $66,804, Centre Hospitalier Laurentian Ste Agathe Que $151,818, Claresholm Care Centre Claresholm Alta $6,233, Clovely Private Hospital Victoria BC $3,263, Cowichan District Hospital Duncan BC $2,415, Father Lacombe Nursing Home Midmapore Alta $2,152, Forest Grove Nursing Home Calgary Alta $3,146, Fort Churchill Health Centre Fort Churchill Man $14,677, Fort Churchill Hospital Fort Churchill Man $2,455, Government of Canada—Indian Affairs and Northern Development Regina Sask $61,759, Grandview Hospital Edmonton Alta $3,640, Halifax County Hospital Dartmouth NS $8,824, Hardisty Nursing Home Edmonton Alta $2,927, Health Sciences Centre Winnipeg Man $69,384, Home for Disabled Bridgewater NS $3,215, Hospital Mont Joli Mont Joli Que $26,356, Inglewood Private Hospital Victoria BC $3,349, International Grenfell Association St Anthony Nfld $14,670, Montreal Chest Hospital Montreal Que $21,570, Notre Dame des Anges Montreal Que $30,621, Nova Scotia Sanatorium Kentville NS $19,818, Parkland Nursing Home Calgary Alta $30,395, Point Edward Hospital Sydney NS $18,039, Prince Albert Boarding Home Prince Albert Sask $72,468, Prince Rupert Regional Hospital Prince Rupert BC $3,048, Provincial Hospital Campbellton NB $3,066, Queen Mary Veterans Hospital Montreal Que $8,163, Rehabilitation Centre Winnipeg Man $14,259, Richmond Private Hospital Richmond BC $6,890, Riverview Hospital Essondale BC $28,916, Rosehaven Hospital Camrose Alta $6,595, Royal Columbia Hospital New Westminster BC $2,098, Royal Victoria Hospital Ottawa Ont $8,548, St Martin Hospital LaLoche Sask $2,100, Sanatorium Board of Manitoba Winnipeg Man $39,856, Saskatoon Sanatorium Saskatoon Sask $305,487, Simon Fraser Private Hospital Prince George BC $7,347, Sutherland Nursing Home Peace River Alta $2,223, Wood Nursing Home High Prairie Alta $12,215.

Medical Care Plan Premiums $1,192,124—Alberta Health Care Insurance Commission Edmonton Alta $924,892, British Columbia Medical Plan Victoria BC $267,232.

Medical Fees General Practitioners $46,068—T E Abraham Wetaskiwin Alta $4,550, F Boyce Williams Lake BC $2,100, C Cripps Ottawa Ont $2,379, H S Ho Edmonton Alta $2,190, P Hudson Edmonton Alta $2,860, I Kampula Edmonton Alta $2,840, M MacGregor Edmonton Alta $2,375, J E McMillan Edmonton Alta $4,445, M S McMillan Edmonton Alta $2,060, I D Millar Edmonton Alta $2,570, S Z Molnar Edmonton Alta $3,060, D Ryding St Boniface Man $9,325, W G Shandro Edmonton Alta $2,010.

Medical Fees Specialists $360,357—Faculty of Medicine—University of Alberta Edmonton Alta $79,867, J Feller Ottawa Ont $2,640, W R Franks Toronto Ont $14,700, F A Hebech Edmonton Alta $7,440, D C Hodd Toronto Ont $3,640, M MacGregor Edmonton Alta $13,615, McGill University Montreal Que $40,812, G McKibben Winnipeg Man $11,130, E Patrick Ottawa Ont $7,210, Queen's University Kingston Ont $41,243, Roger Fraser Harris Ottawa Ont $7,270, R A Stanley Fort Smith NWT $2,385, University of Western Ontario London Ont $81,240.

Other Business Services $3,116,086—D Ahenakew Prince Albert Sask $4,400, Alberta Native Federation Calgary Alta $13,200, Alexis Band Counselling Service Glenevis Alta $13,200 Allsopp Morgan Engineering Limited Edmonton Alta $2,295, A Arnastiag Igloolik NWT $6,402, P Ballantyne Indian Band Pelican Narrows Sask $2,317, E Ballard St Sauveur Que $8,468, S Bear Meadow Lake Sask $3,332, Beardy's Indian Band Duck Lake Sask $2,003, W T Beardy Shamatawa Man $3,021, C Beatty Edmonton Alta $2,384, M Beaulieu Fort Resolution NWT $4,662, G Bergeron Val D'Or Que $2,575, G Besskkaystare Wollaston Lake Sask $3,107, J Big Head Indian Band Pierceland Sask $2,383, J D Bird Kamsack Sask $3,507, A Blesse Garden River Alta $3,455, Blood Tribal Administrator Cardston Alta $13,200, F Boyce Williams Lake BC $7,203, G Bradley Prince George BC $2,254, N Brewer Cardston Alta $4,477, M Bruce Rankin Inlet NWT $4,362, Cameron Construction Moose Factory Ont $232,181, Canoe Lake Indian Band Canoe Narrows Sask $2,963, Cardston Municipal Hospital Cardston Alta $9,689, B Carlick Lower Post BC $3,439, Carry the Kettle Indian Band Sintaluta Sask $2,115, F Catcheway Skownan Man $3,867, Central Personnel Services Edmonton Alta $4,263, Cleaning Services Inuvik NWT $5,039, I Cloud Roseburn Man $3,901, Commission on Professional and Hospital Activities Ann Arbor Mich USA $3,201, Coulter Electronics Mississauga Ont $3,412, Cowessess Indian Band Broadview Sask $2,115, Cree Indian Center Chibougamov Que $5,284, Day Star Indian Band Punnich Sask $3,116, Dispose All Services Edmonton Alta $3,870, Echo Valley Centre Fort Qu'Appelle Sask $16,342, Episcopal Corporation Fort Smith NWT $9,038, Faraud Hospital Fort Rae NWT $7,481, J Faries Moose Factory Ont $4,751, Federation of Saskatchewan Indian Prince Albert Sask $75,460, L Frenchman Lac La Biche Alta $4,537, W Garson Split Lake Man $3,510, H Geddes Fort Providence NWT $6,289, E Georgekish Paint Hills Que $5,452, Girl Friday Edmonton Alta $8,639, E Gordon Aklavik NWT $2,664, Gordon Indian Band Punnichy Sask $3,772, Government of Canada—Supply and Services Ottawa Ontario $24,596, Government of Northwest Territories Yellowknife NWT $59,574, M Grinevitch Edmonton Alta $3,082, R Guimond Pine Falls Man $3,367, N Gunn Broadview Sask $3,484, L Hancock Fort Simpson NWT $2,240, A Hardisty Fort Simpson NWT $5,373, K Harper Red Sucker Lake Man $3,992, M Harris Leoville Sask $3,090, R Henry Hamilton Ont $5,035, B Hester Rupert House Que $4,166, J Highway Brochet Man $2,884, Hobbema Detoxification Centre Hobbema Alta $13,200, Hudson Bay Company Edmonton Alta $65,453, International Simultone Montreal Que $6,657, Inuvik Laundry Inuvik NWT $18,340, Indian Association of Alberta Edmonton Alta $66,490, E Issackiark Eskimo Point NWT $3,022, K Jacobs Calgary Alta $4,186, James Smith Indian Band Kinistino Sask $4,059, E Jimiken Mistassini Que $3,926, John Smith Indian Band Prince Albert Sask $2,911, D Johnson Edmonton Alta $3,165, S Johnson Whitehorse YT $3,938, Kahkewistahaw Indian Band Broadview Sask $3,627, S D Kaplan Edmonton Alta $5,300, M Kautuk Clyde River NWT $3,804, J G Keaper Pine Falls Man $2,521, Keeseekoose Indian Band Kamsack Sask $2,374, Kehewin Tribal Counselling Bonnyville Alta $13,200, Kelly Girl Service of Canada Ltd Toronto Ont $7,125, I Kiguktak Grise Fiord NWT $3,806, M Laboucan Atikameg Alta $2,566, Lambair Limited The Pas Man $4,768, E Lavallee Zehmer Sask $5,244, A Ledoux Leask Sask $3,785, Lennox Island Band Lennox Island PEI $5,880, Lipori Moving and Cartage Lachine Que $2,670, Little Pine Indian Band Paynton Sask $3,801, Little Red River Indian Band Tweedsmuir Sask $2,911, Loon Lake Indian Band Loon Lake Sask $2,383, N Lories Hobbema Alta $4,238, E C Mac Isaac Alexes Creek BC $2,775, MacLean Personnel Edmonton Alta $2,400, M S Malloy Ottawa Ont $4,434, A Mancheese

NATIONAL HEALTH AND WELFARE—*Continued*

Dauphin Man $4,035, Manitoba Indian Brotherhood Winnipeg Man $126,327, Maple Creek Indian Band Maple Creek Sask $2,311, R Martial Bonnyville Alta $4,800, T Martin Fort Chippewan Alta $2,233, J Matchewan Rapid Lake Que $4,006, J McDonald Fond du Lac Sask $4,592, D McFarlane Yellowknife NWT $2,870, McGill University Montreal Que $2,044, Christina McKay Broadview Sask $2,866, H McKay Fort Simpson NWT $2,509, T McKay Bella Coola BC $2,294, W G McKay Toronto Ont $4,738, Kenneth McLeod Lorlie Sask $3,466, H Merasty Pelican Narrows Sask $5,137, F Mike Duck Lake Sask $4,348, Miss 500 Ottawa Ont $2,671, Modern Janitorial Service North Battleford Sask $24,840, M Moffatt Montreal Que $3,010, C Montgomery Stores Red Lake Ont $6,822, Moose Factory Band Administration Moose Factory Ont $11,852, Moosomiu Indian Band Cochin Sask $4,207, A Morin Southend Reindeer Lake Sask $4,191, N Mowatt Norway House Man $2,560, C Murdock Dallas Man $3,229, Muskowekway Indian Band Leslock Sask $3,102, Florency Nanooch Fox Lake Alta $5,054, Native Alcohol Services Edmonton Alta $13,200, Native Alcoholism Council Winnipeg Man $56,390, Native Self Help Calgary Alta $13,200, Norman Wells Transportation Norman Wells NWT $2,053, Northern Messenger Edmonton Alta $2,222, C Noskige Desmarais Alta $4,946, S Noskige Calling Lake Alta $2,134, Nut Lake Indian Band Rose Valley Sask $3,739, M O'Boyle Terrace BC $3,088, Office Overload Montreal Que $2,002, Ottawa Ont $20,149; Toronto Ont $8,640 and Vancouver BC $3,020, J Ohier Edmonton Alta $4,800, D Olson Ross River YT $6,399, Pankewich Trenching North Battleford Sask $3,308, Pasqua Indian Band Muscow Sask $2,058, Paul's Band Duffield Alta $4,821, Peepeekisis Indian Band Lorlie Sask $5,155, Peguis Indian Band Hodgson Man $4,737, Piapot Indian Band Craven Sask $2,474, M Pierre Letellier Man $3,021, T Pierre Hay River NWT $2,555, Poorman Indian Band Quinton Sask $4,452, F J Porth Fort Qu'Appelle Sask $24,272, Poundmaker Lodge Edmonton Alta $13,200, E Quitte Hay River NWT $6,005, Red Earth Indian Band Red Earth Sask $4,136, Red Pheasant Indian Band Cando Sask $5,000, R Pastion Assumption Alta $4,954, F Ross Cross Lake Man $2,281, J M Ross Cross Lake Man $4,040, Saddle Lake Drop in Centre St Paul Alta $13,200, M Sanderson Leask Sask $3,417, Saskatoon Hospital North Battleford Sask $16,164, Saulteaux Indian Band Couchin Sask $2,867, R Seesewatum J d'Or Prairie Alta $1,935, V S Services Sioux Lookout Ont $209,310, I P Sharp Associates Limited Toronto Ont $5,027, F Silversides Saskatoon Sask $4,475, Sioux Lookout Fellowship Centre Sioux Lookout Ont $36,982, Sioux Lookout General Hospital Sioux Lookout Ont $34,494, C Smith Maniwaki Que $3,996, J Spence Nelson House Man $3,548, D Spody Edmonton Alta $2,500, Sputinow Counselling Heinsburg Alta $13,200, Stevenson Kellogg Limited Toronto Ont $36,000, Stony Rapids Indian Band Black Lake Sask $2,475, A M Swail Victoria BC $2,016, B Swampy Pine Falls Man $3,069, Systems Dimensions Limited Ottawa Ont $30,170, Janet Tagoons Baker Lake NWT $3,217, The Pas Indian Band The Pas Man $12,840, N Thomas Oshwekin Ont $6,508, T M Thomas South Indian Lake Man $4,613, A Thompson Fairford Man $3, 272, Phyllis Thomson Montmaitre Sask $3,855, Mary Thunderchild Turtleford Sask $3,698, Dora Tobac Inuvik NWT $3,130, Touchwood Drop in Centre Punichy Sask $13,600, C Traverse Dallas Man $3,744, E Traverse Gypsumville Man $3,810, James Turner Regina Sask $2,212, Union of BC Indian Chiefs Vancouver BC $133,081, Union of New Brunswick Indians Fredericton NB $41,130, Union of Nova Scotia Indians Sydney NS $45,000, Versafood Services Frobisher Bay NWT $86,158, E Wasipabano Fort George Que $5,361, S Wassegijig Manitowaning Ont $3,332, Olive Wilse Edmonton Alta $4,800, Keith Wuttunee Cando Sask $3,271, Florence Youngchief Bonnyville Alta $4,222.

Physicians and Surgeons—Fees for Services $372,815—E Ballard St Sauveur Que $4,335, G R Green Prince Albert Sask $4,176, C H Harley Edmonton Alta 3,698, D R McLeon Edmonton Alta $2,603, Medical Clinic Whitehorse YT $3,300, H O'Reilley Fort Qu'Appelle Sask $10,564, W M Prince Newcastle NB $2,371, Pusinik Arctic Clinic Frobisher Bay NWT $13,685, M A Scott Winnipeg Man $5,961, Siwak Fitzgerald Hett Edmonton Alta $71,251, The Lower Mainland Preventative Medical Care Vancouver BC $6,370, D J Tusz Edmonton Alta $2,051, L Willoughby St Albert Alta $13,013.

Professional and Technical Health Services $1,283,548—J S Adams Terrace BC $2,010, F Alexander Cranbrook BC $3,266, D Alfred Alert Bay BC $5,693, D Ames Melville Sask $3,221, L Antoine Duncan BC $5,024, A Archie Canine Lake BC $3,278, Associated Radiologists Edmonton Alta $32,263, Association des Indiens du Quebec Lorette Que $18,750, D S Barit Fort Rae NWT $3,150, R Benson Kitwancool BC $2,140, E Billy Chase BC $3,256, E Bob Westholme BC $6,531, British Columbia—Department of Health Services Victoria BC $32,745, D Brown Skidegate BC $4,873, Cardston Municipal Hospital Cardston Alta $16,863, W R Casler Edmonton Alta $7,909, J Cheng Rae Edzo NWT $4,346, H Chin Kuala Lumpur Malaysia $3,111, G Chingee McLeod Lake BC $3,266, Clark Institute of Psychiatry Toronto Ont $7,280, L Clayton Aiyansh BC $3,278, Comcare Canada Limited Calgary Alta $2,349, J Cook Alert Bay BC $2,512, C N Crowson Winnipeg Man $2,716, J J Davis Nass River BC $3,668, Roy N Deschield Regina Sask $4,114, V Doughty Takla Landing BC $2,324, E Eaton Hortley Bay BC $3,278, Allan M Edwards Edmonton Alta $2,307, M Eli Westbank BC $3,266, Faculty of Medicine—University of Alberta Edmonton Alta $9,127, S Falardeau Anahim Lake BC $2,880, Foothills Hospital Calgary Alta $6,148, Fort McMurray Health Unity Fort McMurray Alta $5,120, M Fostier Barriere BC $3,266, C Francis Powell River BC $3,278, G Frank Ahousaht BC $6,870, H R Frank Telegraph BC $2,486, Glenrose Hospital Edmonton Alta $2,058, R Hans Bella Coola BC $5,659, M Hawkins Muncey Ont $3,345, J Henry Port Simpson BC $4,622, V Henry Port Simpson BC $5,185, M A Homes Douglas Lake BC $3,026, M Howard South Hazelton BC $6,712, Imperial Optical Company Toronto Ont $2,083, Interlake Medical Clinic Arbory Man $161,004, M Johnny Duncan BC $6,054, D V Johnson Alkali Lake BC $3,266, B L Kindlemen Edmonton Alta $3,523, Kitimat Valley Council Kitimat BC $6,840, Laboratoires d'expertises Montreal Que $10,680, Laboratoire Laitier du Quebec Longueil Que $3,975, Lake of the Woods Hospital Kenora Ont $2,339, D Lattie Hazelton BC $4,790, Lethbridge Municipal Hospital Lethbridge Alta $2,265, P Loeatelli Lethbridge Alta $5,440, M Mack Alexis Creek BC $6,843, R S Manuel Merritt BC $5,316, M A Mason Klemtu BC $3,266, C Maurice St Boniface Man $3,336, Denise McCracken Dar Es Salaam Tanzania $2,603, McKellar General Hospital Thunder Bay Ont $3,693, E L McMurdo Sardis BC $2,550, G Metecheah Wonsowan BC $3,266, H Michel Burns Lake BC $2,816, E T Michel Moricetown BC $5,185, Misericordia Hospital

NATIONAL HEALTH AND WELFARE—*Continued*

Edmonton Alta $2,516, C Mitchell Powell River BC $6,870, Mohawks of the Bay of Quinte Deseronto Ont $10,005, H P Moore Toronto Ont $4,848, G Murray Portage la Prairie Man $2,168, G Net Lillooet BC $3,266, Northern Lights Optical Whitehorse YT $5,312, L Nosthey Fort McMurray Alta $2,948, OPTAT Hauterive Que $4,820, OPTAT Quebec Que $63,355, W D Oliver Regina Sask $4,082, Douglas Olner Prince Albert Sask $4,071, Palm Optical Supply Lethbridge Alta $5,339, B Pascal Mount Currie BC $3,266, Pathology Associates Edmonton Alta $21,840, L Patrick Quesnel BC $3,266, D Paul Sechelt BC $6,843, J Pierro Cache Creek BC $3,014, F Prince Fort St James BC $2,010, Province of Manitoba—Health Services Commission Winnipeg Man $8,079, Provincial Treasurer Edmonton Alta $21,840, M Quock Ishut BC $3,278, Radiology Consultants Winnipeg Man $30,491, L Reavie Winnipeg Man $3,765, J E Sayed St Boniface Man $3,375, Scotia Optical Brandon Man $2,014, F Simon Savona BC $3,266, D B Skinner Vancouver BC $2,690, G N L Stewart Winnipeg Man $13,014, Stoney Health Council Morley Alta $75,000, Sudbury Bio Assay Laboratories Sudbury Ont $6,599, D Swan Calgary $3,590, A W Tataryn Canora Sask $3,067, S D Taylor Merritt BC $6,506, R W Taytov Inuvik NWT $2,100, C Todd Inuvik NWT $2,400, J Todd Inuvik NWT $3,590, T S Underwood Duncan BC $3,668, University of Alberta Hospital Edmonton Alta $5,019, University of: Alberta Edmonton Alta $6,747; Manitoba Winnipeg Man $22,270; Toronto Toronto Ont $136,817; Waterloo Waterloo Ont $17,505 and Western Ontario London Ont $6,500, Upjohn Limited Vancouver BC $3,768, J Watson Lagos Nigeria $2,156, J Watson Ottawa Ont $2,170, J West Winnipeg Man $6,123, E Williams Kitwanga BC $4,948, R Williams Vernon BC $6,685, R L Young Prince Albert Sask $5,599.

Scientific Services $7,566—University of Toronto Toronto Ont $3,516.

Security Services $91,927—Cameron Security Service Moose Factory Ont $48,005, Canadian Corps of Commissionaire Ottawa Ont $2,604, Grant Security Services Ltd Ottawa Ont $34,216, Northwest Detective and Investigating Bureau Whitehorse YT $3,840, Yukon Security Police Whitehorse YT $2,140.

Training Educational Services $424,131—Government of Canada—Public Service Commission Ottawa Ont $28,731, School of Prosthetics and Orthotics Montreal Que $8,250, University of: Alberta Edmonton Alta $80,866; Manitoba Winnipeg Man $49,961; Sherbrooke Sherbrooke Que $58,731; Western Ontario London Ont $57,302.

Welfare Services $5,181—Province of Manitoba Health Services Winnipeg Man $4,095.

Other Types of Services $3,824.

HEALTH PROTECTION PROGRAM

Data Processing Services $346,679—Alphatext Systems Ltd Ottawa Ont $83,654, Compkey Ltd Ottawa Ont $3,689, Com Share Ltd Rexdale Ont $3,434, Dataline Systems Ltd Toronto Ont $6,606, Data Logic Canada Ltd Ottawa Ont $6,490, Government of Canada—Public Works Ottawa Ont $2,435; National Research Council Ottawa Ont $2,764 and Statistics Canada Ottawa Ont $4,541, SDI Associates Ltd Toronto Ont $2,310, System House Ltd Ottawa Ont $4,455, Systems Dimensions Ltd Ottawa Ont $224,801.

Educational Training Services $61,270—Algonquin College Ottawa Ont $3,425, Government of Canada—Public Service Commission Ottawa Ont $18,938, L C Neri Ottawa Ont $2,865, Waterloo Management Education Centre Waterloo Ont $3,040.

Exhibition and Display Charges $37,965—Government of Canada—Information Canada Ottawa Ont $5,282 and Supply and Services Ottawa Ont $4,784, The A V House Toronto Ont $13,008.

Hospitality Services $11,401—Durant Caterer Montreal Que $3,599.

Interpreting and Translating Services $4,458.

Laundry, Dry Cleaning and Related Services $13,790—Canadian Linen Supply Co Ltd Toronto Ont $4,203, Capital Commercial Laundry Ltd Vanier Ont $5,723.

Legal Services $2,042,497—Administrator Provincial Court Vancouver BC $2,678, A Aiello Sault Ste Marie Ont $3,817, J R Akerman Truro NS $2,890, A Bachand Cowansville Que $3,293, G Badovinac Port Alberni BC $5,356, J D Baker Chilliwack BC $33,022, M C W Barlow Trail BC $6,669, T A Beattie Georgetown Ont $3,403, A E Besse Collingwood Ont $3,070, L Best Cranbrook BC $3,846, W G Bingham Orillia Ont $9,551, M G Bolan North Bay Ont $18,867, L D Bouchard Sherbrooke Que $10,522, M Bouchard Quebec Que $12,084, W Bradley Fort Frances Ont $2,919, R Bragagnolo Timmins Ont $12,775, R H Brooks St Catharines Ont $19,731, J G F Butler Thorold Ont $3,130, G D Cameron Blind River Ont $8,403, F R Caputo Sault Ste Marie Ont $19,376, J M Carrier LaTuque Que $5,461, G Carson Melfort Sask $2,224, I B Carson Prince Albert Sask $9,657, E G Chamberlist Prince George BC $3,315, Chertkow Thomas Walley and Berg Kamloops BC $8,251, Church and Church Orangeville Ont $3,150, D L Clancy Dawson Creek BC $8,615, G J Clark Calgary Alta $30,426, R D Clarke Thunder Bay Ont $3,904, L L Clements Liverpool NS $3,604, J D Cooper Moose Jaw Sask $9,510, C Cordeau St Hyacinthe Que $3,773, D Cottenden Bridgetown NS $2,696, G T Crowe Thunder Bay Ont $4,014, R J Cusson Hawkesbury Ont $2,418, Davidson and Co Vernon BC $4,802, Dean and Gordon Haileybury Ont $5,326, W Desimone Thunder Bay Ont $2,459, G Desjardins Quebec Que $45,417, M Dirk Kelowna BC $11,589, N D Dixon Smiths Falls Ont $5,461, H Doig Burnaby BC $5,398, L Doiron Chandler Que $2,410, W I Donald White Rock BC $3,453, J M Donohue Sarnia Ont $6,343, P M Dube Thunder Bay Ont $8,206, T E Duffie Grand Falls NB $8,020, A R Elliott Barrie Ont $2,711, P W Ewert Kitimat BC $14,264, D Farr Walkerton Ont $3,835, H Fielding Red Deer Alta $7,926, C Fitzgibbon Port Hope Ont $13,316, J E Fitzpatrick Peterborough Ont $26,856, R J Flaherty Port Colborne Ont $5,244, A Forget St Jerome Que $16,309, J S Gagne Saskatoon Sask $8,693, G Gauthier Sorel Que $2,960, H B Geddes Windsor Ont $38,297, Gendreau Pelletier and Gendreau Rimouski Que $5,725, J A Ghiz Charlottetown PEI $3,365, C D Gibson Burlington Ont $10,808, N Gilbert Roberval Que $3,347, W N Gilbert Peace River Alta $2,555, R F Girdlestone Fort Erie Ont $7,387, B Glass Lindsay Ont $9,695, Godin Lacoursière Zonata Trois Rivières Que $3,520, R W Gould Kitchener Ont $26,150, Government of Canada—Justice Ottawa Ont $80,504; Royal Canadian Mounted Police "C" Division Toronto Ont $4,709, and Royal Canadian Mounted Police "O" Division Montreal Que

NATIONAL HEALTH AND WELFARE—*Continued*

$6,140, Green Poulin McKinnon and Hebert Ottawa Ont $23,307, D Haig Midland Ont $9,821, S E Halyk Saskatoon Sask $63,983, C E Harrison Prince George BC $3,824, H R Hart Brockville Ont $5,905, R Harvey Alma Que $9,906, H B Heath Nanaimo BC $15,261, E C Hicks Amherst NS $3,832, J T Hogan Kingston Ont $11,741, D Hogarth New Westminister BC $5,344, R R Holmes Vancouver BC $7,748, H A Hope Prince George BC $3,348, R Horeck Sudbury Ont $31,926, G R Houlding Brantford Ont $6,286, K J Husband New Westminster BC $3,329, Interior Reporting Services Ltd Kamloops BC $2,660, W J Johnson Thetford Mines Que $5,176, W W Johnson St Thomas Ont $5,081, R Jolicoeur St Georges de Beauce Est Que $11,020, D K Krueger Swift Current Sask $13,821, S G Kyba Yorkton Sask $3,650, A T LaCavera Welland Ont $11,877, R Lafontaine Valleyfield Que $6,435, T J Lally Belleville Ont $9,747, J R Landry New Carlisle Que $4,895, J Lang Kitchener Ont $32,998, C Larson Kelowna BC $8,405, B C Lavallee Revelstoke BC $8,136, A J Leblanc Port Hawkesbury NS $2,062, J C Lee Chilliwack BC $16,143, R Lewis Grande Prairie Alta $4,719, Lewis Day Sparks Cook Sheppard St John's Nfld $26,281, R Lovekin Newcastle Ont $4,427, R T Low Prince George BC $5,200, A A MacBain Niagara Falls Ont $13,365, G B MacDonald Summerside PEI $7,905, A A W MacDonell Prince Rupert BC $4.349, MacDonell Graham Errico and Silversides Prince Rupert BC $6,352, H J MacDonnell New Glasgow NS $6,525, R B MacFarlane Prince George BC $13,813, H L MacKay Banff Alta $14,452, K C MacKenzie and R R Holmer Vancouver BC $2,469, C MacKewn London Ont $10,509, J A MacLellan Kentville $6,791, D B MacNamara Calgary Alta $25,983, F R MacNaughton Wetaskiwin Alta $5,618, J B Malone Fredericton NB $24,126, P Maltais Hauterive Que $8,671, L Maraskas Belleville Ont $4,650, Marshall Thibideau Moriarty Cayuga Ont $2,550, Martin Easton Woolridge and Poole Corner Brook Nfld $7,561, B H Matheson St Catharines Ont $2,628, W R Matheson Regina Sask $17,919, C Matthews Grand Falls Nfld $6,269, B Matwichuk Kapuskasing Ont $6,008, J C McBride Ingersoll Ont $13,034, R G McCuaig London Ont $4,802, J McIntyre Regina Sask $5,570, R R McMurtry Toronto Ont $4,543, D S McTavish Salmon Arm BC $2,182, Metropolitan Toronto Police Department Toronto Ont $3,334, E R Millette Pembroke Ont $11,956, C Misener Stratford Ont $9,088, G I Mitton Moncton NB $2,057, H M Mitton Moncton NB $11,600, G M Morrison Lethbridge Alta $2,248, P J Mousseau Edmonton Alta $20,914, W F Murphy Antigonish NS $2,109, A P Nasmith Napanee Ont $3,088, B R Newell Kingston Ont $7,785, M Nidesh Moose Jaw Sask $7,145, G Noble North Battleford Sask $10,941, Official Court Reporters Penticton BC $2,897, Official Court Reporters Vancouver BC $2,247, B A Owen Barrie Ont $11,401, R M Paris Vancouver BC $3,884, A G Park Calgary Alta $48,570, W G Parrett Prince George BC $5,175, Pearlman and Lindholm Victoria BC $15,825, C M V Pensa London Ont $6,049, G Pettigrew Sept Iles Que $13,701, M H Porter Jasper Alta $3,289, Prevost Casgrain Cote Gauthier Chicoutimi Que $3,993, Provincial Judges Court Reporters Calgary Alta $3,691, Purnell and Brien Saint John NB $10,555, G Ratelle Joliette Que $4,708, P L Raymond Exeter Ont $6,072, Roberge and Durand Sherbrooke Que $9,728, K F Ross Chatham Ont $11,067, G Roy St Jean Que $3,858, J M Roy Mont Laurier Que $2,413, P Rudden Cornwall Ont $8,115, T G Ryan Courtenay BC $3,408, R Salhany Owen Sound Ont $4,367, R Scott Toronto Ont $2,499, Sheppard Sheppard and Sheppard Simcoe Ont $7,169, Sheriff of the Judicial District of York Toronto Ont $2,020, A M Shkuratoff Quesnel BC $5,802, T W Shupe Kamloops BC $7,102, B E Singer Regina Sask $4,168, D C Smith Guelph Ont $14,118, M F Smith Penticton BC $25,749, D J Sorochan Vancouver BC $2,996, B C Stevenson Calgary Alta $17,025, H E S Sugg Bracebridge Ont $3,437, Sullivan Smith and Bigelow Victoria BC $42,711, T R Sutherland Burlington Ont $23,389, Swancar Compton and Shewchuk Kenora Ont $13,629, J D Taylor Nanaimo BC $9,585, P Thompson Campbell River BC $10,192, S M Tick Hamilton Ont $11,356, K D Tighe Vancouver BC $3,000, D J Tilley Edmonton Alta $3,127, R Tingley Campbellton NB $3,388, R Tivey Toronto Ont $3,091, R G Treleaven Nipawin Sask $3,841, G Tremblay Montreal Que $3,119, D M Vamplew Chilliwack BC $3,285, Vanderburgh Scott and D'Arcy Williams Lake BC $8,387, J Viens Amos Que $5,855, C G Virtue Lethbridge Alta $7,026, Williams Davie and Co Duncan BC $12,221, W Zimmerman Hamilton Ont $24,225.

Management Consultants and Contract Research $107,993—Advanced Computer Concepts Ottawa Ont $14,609, W L Ball Ottawa Ont $5,910, K G Basavarajappa Ottawa Ont $3,850, B Byers Ottawa Ont $5,200, R A Connor Ottawa Ont $12,000, M Fohy de St Hilaire Ottawa Ont $2,148, S Green Ottawa Ont $3,125, K Gupta Ottawa Ont $4,998, A Hollet Ottawa Ont $5,000, G K Jarvis Ottawa Ont $7,500, G D Kelen Ottawa Ont $2,400, D Kroetsch Ottawa Ont $4,850, A Legault Ottawa Ont $4,196, J B Levesque Ottawa Ont $2,970, N Morris Ottawa Ont $4,500, P A S Action Services Ltd Vanier Ont $5,650, M E Stiles Edmonton Alta $5,000.

Motion Picture Production and Distribution $5,254—Government of Canada—National Film Board Ottawa Ont $5,000.

Photography Services $4,166.

Programming Services $2,073.

Scientific Services $355,689—Acadia University Wolfville NS $9,000, J Apse Ottawa Ont $3,198, Association of Official Analytical Chemists Washington DC USA $19,400, Bio Research Laboratories Ltd Pointe Claire Que $80,653, I T Borda London Ont $10,000, M Bryden Ottawa Ont $2,400, Canadian Restaurant Association Toronto Ont $10,000, Computer Services Group Ottawa Ont $3,435, Courtney Heeler and Zarry Associates Toronto Ont $9,375, Government of Canada—National Research Council Ottawa Ont $20,038, P Hahn Vancouver BC $3,333, J K Jarvis Ottawa Ont $8,500, McGill University Montreal Que $36,600, H McGuerrin Ottawa Ont $2,400, Montreal Children's Hospital Montreal Que $4,500, National Food Bank Montreal Que $5,000, E Nicholls Ottawa Ont $4,980, Ontario Research Foundation Mississauga Ont $2,700, L Perelmutter Ottawa Ont $7,925, M Roger Ottawa Ont $2,400, Saskatchewan Cancer Commission Regina Sask $2,000, H Starkey Ottawa Ont $4,500, Systems Approach Ltd Ottawa Ont $10,327, University of British Columbia Vancouver BC $37,217, University of Toronto Toronto Ont $25,000, P Varughese Ottawa Ont $3,200.

Secretarial and Office Services $263,024—H V Chapman and Associates Ottawa Ont $10,901, Industrial Overload Ottawa Ont $4,616, Manpower Temporary Services Ottawa Ont $20,824, Miss 500 Ottawa Ont $73,361, Miss Stacey Per-

NATIONAL HEALTH AND WELFARE—*Continued*

sonnel Ottawa Ont $4,442, Office Extras Ottawa Ont $5,451, Office Overload Ottawa Ont $40,300, Personnel Pool Ottawa Ont $59,983.

Security Services $207,011—British Columbia Corps of Commissionaires Vancouver BC $26,060, Canadian Corps of Commissionaires Ottawa Ont $152,128, Inter City Security Guard Ottawa Ont $5,952, Reliable Sentry Services Toronto Ont $17,658, S I S Protection Co Toronto Ont $3,500.

Storage and Warehousing Services $2,905.

Other Types of Services $13,882.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

Administration

Educational Training Services $3,761—Government of Canada —Public Service Commission Ottawa Ont $3,550.

Other Types of Services $2,746.

Social Insurance

Educational Training Services $29,279—Government of Canada—Public Service Commission Ottawa Ont $22,693, Manresa Jesuit Renewal Toronto Ont $3,420.

Management Consulting Services $8,332—Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $8,332.

Medical Fees—Consultants and Specialists $76,070—E A Acres Ottawa Ont $10,680, O Hoffman Ottawa Ont $17,220, F C Pace Ottawa Ont $12,900, H F Sellers Ottawa Ont $16,200, J H Wiebe Ottawa Ont $15,960.

Physicians and Surgeons Service Fees $149,262—D C Arnott Don Mills Ont $2,105, W Kurgler Toronto Ont $2,560, D E MacKenzie Sydney NS $2,270, E R Reid Halifax NS $2,913.

Secretarial and Office Services $131,566—DOT Personnel Pool Toronto Ont $12,662, Kelly Girl Service of Canada Toronto Ont $15,873, Miss Stacey Personnel Ottawa Ont $30,592, Office Overload Hamilton Ont $3,460; London Ont $4,148; Scarborough Ont $10,019 and Willowdale Ont $12,747, Ottawa-Hull Bilingual Hull Que $3,890, Personnel Pool Ottawa Ont $18,891, Portage Personnel Hull Que $2,385.

Security Services $2,122—Canadian Corps of Commissionaires Winnipeg Man $2,122.

Other Types of Services $181.

Income Maintenance

Data Processing Services $2,309,124—Government of Canada —National Revenue Ottawa Ont $38,881 and Supply and Services Ottawa Ont $2,247,431.

Educational Training Services $52,589—Government of Canada —Public Service Commission $33,100, Kinder Firlotte and Associates Toronto Ont $2,563, Loyalist College Belleville Ont $3,600.

Management Consulting Services $9,900—M Haufe Kanata Ont $9,900.

Micro Filming Services $22,322—Government of Canada—Supply and Services Ottawa Ont $22,322.

Photography Services $5,534—A P H Limited Ottawa Ont $3,511, Ted Grant Photography Ltd Ottawa Ont $1,876.

Secretarial and Office Services $4,475—Personnel Pool Ottawa Ont $4,475.

Security Services $65,578—Canadian Corps of Commissionaires Ottawa Ont $65,578.

Services Rendered by District and Local Offices of the Canada Pension Plan $225,000—Government of Canada—Canada Pension Plan Ottawa Ont $225,000.

Storage and Warehousing Services $5,474.

Welfare Services $2,900.

Other Types of Services $100.

Social Assistance

Administration Services $48,581—J Runge Toronto Ont $2,400, L Shifrin Ottawa Ont $24,781, E Tamagno Ottawa Ont $16,500, L. Taman Downsview Ont $4,900.

Advisory Services $45,259—Association des Consultants Matrimoniaux du Québec Pierrefonds Que $2,500, W G Boyd Vancouver BC $4,006, Catholic Family Service of Calgary Calgary Alta $2,249, Centre de Services Sociaux du Centre du Québec Trois Rivières Que $2,500, Family Bureau of Greater Winnipeg Winnipeg Man $2,113, Ontario Association of Family Service Agencies Toronto Ont $2,431, N M Tener Ottawa Ont $3,735, University of Ottawa Ottawa Ont $5,000, P C Vrooman Burlington Ont $3,000.

Data Processing Services $3,673—Government of Canada—Statistics Canada Ottawa Ont $3,673.

Educational Training Services $15,301—Government of Canada —Public Service Commission Ottawa Ont $12,556.

Film Productions $150,199—Government of Canada—National Film Board Montreal Que $150,199.

Hospitality Services $4,193.

Interpreting Services $5,454—International Simultaneous Translation Services Montreal Que $5,454.

Research Services $19,070—A Doppett Toronto Ont $2,100, G MacKenzie Ottawa Ont $2,770, S P Mantini Agincourt Ont $2,380, L Rutman Ottawa Ont $3,000.

Secretarial and Office Services $51,473—D Bellamy Ottawa Ont $2,812, G MacKenzie Ottawa Ont $3,846, Miss 500 Ottawa Ont $5,888, Miss Stacey Personnel Ottawa Ont $12,154, Office Extras Toronto Ont $3,670, Office Overload Ottawa Ont $6,220, Personnel Pool Ottawa Ont $2,724, The Employment Centre Ottawa Ont $6,999.

Security Services $3,590—Canadian Corps of Commissionaires Ottawa Ont $3,590.

Other Types of Services $4,854.

International and Emergency Welfare Services

Consultant Services $14,000—C D Allen Kanata Ont $8,775, A Payne Ottawa Ont $3,250.

Educational Training Services $5,198—Government of Canada —Public Service Commission Ottawa Ont $4,600.

General Labour Services $9,221—C Ferguson Ottawa Ont $4,678, J Mansell Ottawa Ont $4,543.

NATIONAL HEALTH AND WELFARE—*Continued*

Membership Fees $17,969—International Social Security Association Geneva Switzerland $5,345, International Union of Family Organizations Paris France $12,302.

Secretarial and Office Services $21,653—Miss Stacey Personnel Ottawa Ont $10,536, Office Overload Toronto Ont $6,589, Stanley Arron Personnel Pool Ottawa Ont $2,350.

Other Types of Services $2,579.

National Welfare Grants

Accounting Services $24,027—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $21,275, H J Richard Dollard des Ormeaux Que $2,300.

Advisory Services $72,166—E A C Amy Ottawa Ont $3,120, P Banks Beamsville Ont $2,000, L Bella Edmonton Alta $2,700, H Campfens Waterloo Ont $6,000, P Canning Vancouver BC $2,500, H Carsh Vanier Ont $2,500, A M Cohen London Ont $3,487, F C DeCoste Ottawa Ont $2,820, G E Johnston Ottawa Ont $2,500, P W McAvoy Ottawa Ont $9,168, R Penner Winnipeg Man $2,000, L Pinterics Winnipeg Man $2,500, L Rutman Ottawa Ont $3,370, J M Saikaley Ottawa Ont $2,777, L R Seheult Mouth of Keswick NB $2,486, P A Sicotte Edmonton Alta $2,620, P G Yukich Ottawa Ont $2,680.

Consultant Services $34,975—S Sutton Ottawa Ont $21,750.

Educational Training Services $4,154.

Exhibition and Display Services $5,725—Government of Canada—Information Canada Ottawa Ont $3,959.

Film Production Services $3,045.

Hospitality Services $2,248.

Photography Services $22,380—Adimec Inc Montreal Que $15,250, Yvon Vallée et Associés Montreal Que $3,201.

Secretarial and Office Services $56,464—Office Overload Montreal Que $8,233; Toronto Ont $7,528 and Winnipeg Man $2,343, Personnel Pool Ottawa Ont $26,189, Technical Overload Ottawa Ont $3,197.

Security Services $3,590—Canadian Corps of Commissionaires Ottawa Ont $3,590.

Other Types of Services $403.

Policy and Program Planning, Research and Evaluation

Accounting Services $4,272—Government of Canada—Supply and Services Ottawa Ont $4,272.

Consultant Services $234,300—T T Blake Ottawa Ont $16,538, R A Blunt and Associates Ltd Thornhill Ont $19,857, Canadian Economic Services Ltd Ottawa Ont $25,716, F C Commins Research Services Inc Toronto Ont $3,730, P Eddison Ottawa Ont $15,224, M Elliott Ottawa Ont $2,407, Garland Derry and Associates Ltd Montreal Que $4,975, Government of Canada-Statistics Canada Ottawa Ont $99,623, J N Lavier Ottawa Ont $2,376, D MacDonald Ottawa Ont $7,600, Mathematics Inc Princeton NJ USA $3,144, Nationwide Toronto Ont $2,100, Pass Management Consultants Ltd Ottawa Ont $10,235, R J Van Loon Ottawa Ont $4,750.

Data Processing Services $540,351—Data Line Systems Ltd Toronto Ont $341,747, Government of Canada—Statistics Canada Ottawa Ont $9,159, S Joy Ottawa Ont $4,700, New Brunswick Newstart Inc Moncton NB $3,292, I P Sharp Associates Ltd Toronto Ont $12,341, Société de Mathématique Appliquées Inc Montreal Que $11,102, Systems Dimensions Ltd Ottawa Ont $147,329.

Educational Training Services $29,603—Government of Canada—Public Service Commission Ottawa Ont $3,333 and Treasury Board Ottawa Ont $15,000, The Berlitz School of Languages Ottawa Ont $4,379.

Hospitality Services $2,706.

Opinion Surveys Services $111,475—Complan Research Associates Ltd Toronto Ont $11,750, C R O P Inc Montreal Que $72,705, Gallup Poll Ltd Toronto Ont $22,625, G Gibson Ottawa Ont $2,430.

Secretarial and Office Services $63,395—Barbara's Personnel Ltd Ottawa Ont $17,313, H V Chapman and Associates Ltd Toronto Ont $9,109, Christina's Personnel Ltd Ottawa Ont $2,334, Miss 500 Ottawa Ont $3,394, Miss Stacey Personnel Ottawa Ont $4,211, Office Overload Ottawa Ont $11,204, Personnel Pool Temporary Office Services Ottawa Ont $15,070.

Translation Services $6,055—J G Desgagné Montreal Que $6,055.

Other Types of Services $6,784.

Social Security Review Secretariat

Hospitality Services $5,674.

Interpreting Services $8,442—International Simultaneous Translation Services Montreal Que $5,701.

Other Types of Services $534.

FITNESS AND AMATEUR SPORT PROGRAM

Advisory Services $2,100—Philippe de Gaspé Beaubien Montreal Que $2,100.

Consultant Services $86,222—I Andrews Ottawa Ont $4,200, D Chisholm Delta BC $8,375, P Colette Ottawa Ont $2,900, J Daniels Ottawa Ont $4,475, R Dion Ottawa Ont $4,800, Government of Canada—National Film Board Ottawa Ont $5,000, A Hall Ottawa Ont $3,933, J Loiselle Charlesbourg Que $3,000, M Marchioli Aylmer Que $3,900, R L Stewart Ottawa Ont $7,090, D Williams Ottawa Ont $4,000.

Data Processing Services $28,640—Automation Centre of Ottawa Ltd Ottawa Ont $18,416, Datacap Ltd Ottawa Ont $3,900, Systems Dimensions Ltd Ottawa Ont $6,212.

Education and Information Services $89,868—Canadian National Exhibition Toronto Ont $2,368, Creative House Ltd Vancouver BC $12,749, Government of Canada—National Film Board Ottawa Ont $54,350, Music Man Productions Willowdale Ont $3,800, Salon Camping Loisirs Montreal Que $5,000.

Education Training Services $14,037—Government of Canada—Public Service Commission Ottawa Ont $2,600 and Treasury Board Ottawa Ont $7,500.

Hospitality Services $54,829—Austrian Catering Ottawa Ont $3,478, Chateau Frontenac Quebec Que $5,274, Chateau Laurier Ottawa Ont $4,616, Royal York Hotel Toronto Ont $4,746, University of Lethbridge Lethbridge Alta $15,771

NATIONAL HEALTH AND WELFARE—*Concluded*

Management Consultants and Contract Research $9,831—Canadian Real Estate Research Toronto Ont $3,607, Government of Canada—Supply and Services Ottawa Ont $2,963.

Photography Services $3,180—Ted Grant Photography Ltd Ottawa Ont $3,180.

Secretarial and Office Services $41,612—J Mack Ottawa Ont $2,795, Miss 500 Ottawa Ont $2,014, Miss Jo Vancouver BC $5,592, Office Overload Ottawa Ont $8,386, Ottawa Hull Bilingual Personnel Hull Que $2,526, Personnel Pool Ottawa Ont $7,784, Victor Temporaries Cambridge Ont $4,915.

Translation Services $7,007—International Simultaneous Translation Services Montreal Que $3,965,

Other Types of Services $12,894.

NATIONAL REVENUE

Customs and Excise

Accounting Services $72,582—Government of Canada—Supply and Services Ottawa Ont $71,582.

Advertising Services $225,465—ART Ottawa Ottawa Ont $7,862, John Ball Graphic Arts Service Ltd Ottawa Ont $10,212, Calgary Herald Calgary Alta $2,228, Consumer Research Corporation Ltd Downsview Ont $2,925, Creative Generation Ltd Toronto Ont $17,941, John Doherty and Co Ltd Ottawa Ont $3,885, Edmonton Journal Edmonton Alta $2,540, Farquharson and Associates Toronto Ont $15,270, Government of Canada—Information Canada Ottawa Ont $66,345, Immedia Inc Ottawa Ont $11,892, Marlborough Graphics Inc Ottawa Ont $2,457, North America Precis Syndicate New York City NY USA $2,977, Richelieu Graphics Ltd Hull Que $3,372, Grant Tigner Ottawa Ont $5,336, York Advertising Ltd Ottawa Ont $48,571.

Armoured Car Services $8,336—Brinks Canada Ltd Montreal Que $4,026 and Toronto Ont $2,730.

Awards to Informants $23,725.

Cartage and Storage Services $60,563—Crismar Enterprises Ltd Ottawa Ont $60,469.

Data Processing Services $146,463—Government of Canada—National Revenue—Taxation Ottawa Ont $95,172, Honeywell Ltd Willowdale Ont $37,998, Office Overload Ottawa Ont $10,704.

Health Units and Nursing Counselling Services $53,264—Government of Canada—National Health and Welfare Ottawa Ont $53,264.

Hospitality Services $16,129.

IDISC Program $68,048—Government of Canada—Transport Ottawa Ont $68,048.

Legal Services $80,910—W J Anderson Calgary Alta $2,902, H Forth and Co Toronto Ont $3,805, H B Geddes Windsor Ont $6,366, Government of Canada—Justice Ottawa Ont $7,847, Royal Canadian Mounted Police Edmonton Alta $3,280 and Toronto Ont $2,753, A M Lutz Calgary Alta $2,908, McQuarrie Hunter Fisher and McKinnon Vancouver BC $3,693.

Maintenance Services $15,800—TLK Electrocolouring Toronto Ont $2,283, Government of Canada—National Revenue—Taxation Ottawa Ont $12,011.

Office Services $70,777—Office Overload Montreal Que $4,003, Ottawa Ont $38,293, Toronto Ont $7,428 and Winnipeg Man $8,408, Western Messenger Calgary Alta $3,000.

Photographic Services $29,185—Crombie McNeil Photographers Ottawa Ont $9,659, John Evans Photography Ltd Ottawa Ont $2,474, Government of Canada—National Defence Ottawa Ont $3,055, Rolly Productions Ottawa Ont $13,762.

Professional Consultant and Lecture Services $596,173—A N Systems Consultants Ltd Montreal Que $52,270, Bureau of Management Consultants Ottawa Ont $58,455, J P Charbonneau Ottawa Ont $6,728, Dynamics Research Corp Wilmington Mass USA $54,529, Honeywell Ltd Willowdale Ont $304,949, Katcard Systems Consultants Ltd Ottawa Ont $4,000, Robert McBain Assoc Toronto Ont $9,000, Dr V F Mitchell Vancouver BC $2,177, Office Overload Ottawa Ont $2,191, Quantum Information Resources Ltd Montreal Que $17,417, Quasar Systems Ltd Ottawa Ont $20,443, P B Ross and Partners Ottawa Ont $2,310, Dr R E Schindler —Rainman Los Angeles Cal USA $2,231, Seepac Systems Ltd Toronto Ont $11,126, Smith Auld and Assoc Ltd Toronto Ont $4,991, R C Smith Toronto Ont $7,892, S P L International London England $18,594, R J Weiler Toronto Ont $4,628, Xerox of Canada Ltd Don Mills Ont $5,710.

Protection Services $237,319—Canadian Corps of Commissionaires Halifax NS $2,266, Montreal Que $41,909, Ottawa Ont $93,506 and Toronto Ont $6,462, Government of Canada—Supply and Services Ottawa Ont $47,064, Grant Security Services Ltd Ottawa Ont $32,040, Phillips Security Services Montreal Que $13,369.

Special Cleaning Services $90,090—B Amos Sutton Que $2,624, M Banick Estevan Sask $3,650, H Piers Roosville BC $2,843, E Stinson Hemmingford Que $2,073, D Vachon East Hereford Que $3,684, A Willspring Rykerts BC $2,139.

Training and Educational Services $405,458—Algonquin College of Applied Arts and Technology Ottawa Ont $2,525, A M R International Inc New York City NY USA $4,953, Canadian Management Centre Montreal Que $2,390, Deltack Inc Schiller Park Ill USA $2,771, Honeywell Information Systems Minneapolis Minn USA $2,099, Honeywell Ltd Willowdale Ont $4,400, Government of Canada—Public Service Commission Montreal Que $4,045; Ottawa Ont $321,262 and Vancouver BC $3,685, University of Western Ontario London Ont $4,550, Watfac Waterloo Ont $2,140.

Miscellaneous Services $27,800.

Taxation

Accounting Services $35,959—Coopers & Lybrand Toronto Ont $2,095, Deloitte Haskins & Sells Toronto Ont $5,802, Government of Canada—Justice Ottawa Ont $4,600 and Supply and Services Ottawa Ont $18,000, Price Waterhouse & Co Toronto Ont $2,856.

Appraisal and Valuation of Property $6,460—Nutt-Well Associates Toronto Ont $2,317.

NATIONAL REVENUE—*Continued*

Armoured Car Services $33,927—Brinks Canada Ltd Montreal Que $25,318, Loomis Vancouver BC $3,061, Wells Fargo Armoured Express Ltd Toronto Ont $5,535.

Bank Charges for Ownership Certificates $73,228—Canadian Imperial Bank of Commerce $12,253, Bank Canadian National $5,955, Bank of Montreal $12,105, Bank of Nova Scotia $5,731, Provincial Bank of Canada $15,494, Royal Bank of Canada $15,000, Toronto Dominion Bank $5,914.

Building Protection Services $515,209—A I D Security Canada Ltd Ottawa Ont $5,244, Corps of Commissionaires BC Vancouver BC $16,964; Ottawa Ont $425,434 and Quebec Que $12,948, Dominion Electric Protection Co Montreal Que $3,155, Government of Canada—Supply and Services Ottawa Ont $18,968, Grant Security Services Limited Ottawa Ont $32,496.

Consulting Services $378,405—L W Doggett Thunder Bay Ont $8,000, Government of Canada—Supply and Services Ottawa Ont $16,700, IBM Canada Ltd Don Mills Ont $238,254, John Lotochinski Kelowna BC $3,534, On-Line Software International of Canada Ltd Ottawa Ont $9,345, Optimal Systems Ottawa Ont $24,302, Price Waterhouse & Co Toronto Ont $2,118, Raymond Chabot Martin Paré & Associates Montreal Que $4,000, Riddell Stead & Co Montreal Que $21,600, Stimler Associates Moorestown NJ USA $4,735, Systems Dimension Ltd Ottawa Ont $18,519, Thorne Gunn & Co Vancouver BC $15,200, Unisearch Consultants Lucerne Que $3,100, Harlow H Wright Toronto Ont $2,613.

Court Costs $162,496—Federal Court of Canada Ottawa Ont $6,699, Government of Canada—Justice Ottawa Ont $142,730, Ross Engineering Services Ltd Calgary Alta $2,531.

Court Reporting Services $32,378—Allwest Reporting Ltd Burnaby BC $2,563, FCK Crockett Victoria BC $3,118, A C Davenport Toronto Ont $7,169, Government of Canada —Justice Ottawa Ont $4,062.

Data Processing Services $472,550—IBM Canada Ltd Don Mills Ont $2,655, I P Sharp Associates Toronto Ont $2,406, Microsystems International Ltd Ottawa Ont $328,798, Optimal Systems Ottawa Ont $2,000, Stimler Associates Moorestown NJ USA $2,010, Systems Dimension Ltd Ottawa Ont $110,199, Tesdata Systems Corp McLean Va USA $2,450.

Health Units and Nursing Counsellor Services $68,828—Government of Canada—National Health and Welfare Ottawa Ont $68,821.

Hospitality Services $7,751.

Legal Expenses $27,870—Bernard I Black Thunder Bay Ont $5,037, Fasken & Calvin Toronto Ont $3,048, Owen—Flood Cox & Turnham Victoria BC $6,232.

Legal Fees $388,961—Amyot Lesage De Grandpre Colas Bernard & Drolet Quebec Que $3,745, Bernard I Black Thunder Bay Ont $13,687, Borkovitch & Stayshyn Hamilton Ont $3,333, Paul Emile Chiasson Bathurst NB $4,199, Constant Cordeau St Hyacinthe Que $2,531, Cour Guenette Roy & Levesque Ottawa Ont $11,014, Cox & Goss Calgary Alta $4,906, Daley Black Moreira & Piercey Halifax NS $4,500, B Dorais St Therese Que $2,585, Gaetan Drolet Montreal Que $5,250, Fasken & Calvin Toronto Ont $9,044, James E Fitzpatrick Peterborough Ont $2,363, Jeffrey R Flinn London Ont $2,275, P Furlong Windsor Ont $3,235, Gaston Gauthier Sorel Que $3,698, Hugh B Geedes Windsor Ont $7,752, Giffen Pensa London Ont $5,707, R Goodwin Quebec Que $4,515, R Goss Calgary Alta $2,310, Jean Guerin St Jerome Que $5,735, K Halvorson Regina Sask $4,871, Harper Villemaire Nowak Kelleher Bryson Kitchener Ont $2,602, Réal Harvey Alma Que $2,901, F C Hislop Cranbrook BC $3,043, Roch Jolicœur Ville St Georges Que $9,055, Louis Jolin Waterloo Que $2,470, Richard R Kosterski Burlington Ont $3,110, Guy Joseph Kroft Winnipeg Man $2,517, Richard LaFontaine Valleyfield Que $2,477, Gerald Laforest Riviere du Loup Que $2,846, Irwin E Lampert Moncton NB $2,750, Raymond Landry Shawinigan Que $2,923, Lang Michener Cranston Farquharson & Wright Toronto Ont $10,704, Lewis Day Sparkes Cook & Sheppard St John's Nfld $2,806, Paul B Lordon Chatham NB $2,032, MacPherson Leslie Tyerman Regina Sask $6,437, Major & Caron Calgary Alta $4,925, William J Major Calgary Alta $10,465, McCarthy & McCarthy Toronto Ont $7,016, McPherson Prince Geddes & Clements Windsor Ont $6,256, Donald S McTavish Salmon Arm BC $2,355, Thomas V Murphy Kitchener Ont $2,892, Owen-Flood Cox & Turnham Victoria BC $9,035, Deno P Pappas Saint John NB $2,565, C M V Pensa London Ont $4,940, Guy Pettigrew Sept Iles Que $2,689, Guy Roy St Jean Que $2,465, L Salloun Kelowna BC $2,816, Sigler Clarke & Paris Vancouver BC $3,180, Stikemann Elliott Robarts & Bowman Toronto Ont $6,231, Hubert Walters Quebec Que $3,325, Wedge McKercher McKercher & Stack Saskatoon Sask $2,332, Donald J Wright Toronto Ont $5,072.

Messenger Services $95,966—Corps of Commissionaires—BC Vancouver BC $16,400 and Ottawa Ont $79,566.

Microfilm Services $23,550—Government of Canada—Public Archives Ottawa Ont $20,248, Xerox of Canada Ltd Don Mills Ont $3,302.

Miscellaneous Services $528,173—Addresseograph Multigraph of Canada Ltd Toronto Ont $4,777, Automation Centre of Ottawa Ltd Ottawa Ont $2,613, Bevco Office Services Vancouver BC $2,440, Government of Canada—National Film Board Ottawa Ont $2,000, Supply and Services Ottawa Ont $331,806, Government of Newfoundland & Labrador St John's Nfld $2,354, Government of Ontario—Department of Revenue Toronto Ont $6,205, M & O Bus Lines Ottawa Ont $15,270, Mailing & Embossing Services Toronto Ont $5,024, Marc Productions Ltd Ottawa Ont $2,223, Sentineal Moving and Storage Ltd Niagara Falls Ont $5,585, Traduco Ottawa Ont $2,050, Trans Canada Transfer and Storage Inc Montreal Que $2,540, K W Wilk Associates Ltd Ottawa Ont $3,559.

Photographic Services $31,164—Government of Canada—Supply and Services-Canadian Government Photo Centre Ottawa Ont $23,130.

Reporting Services $24,046—The Hooper-Holmes Bureau Inc Basking Ridge NJ USA $2,777, Retail Credit Company of Canada Ltd Toronto Ont $10,746, Teela Abstracts Ltd Toronto Ont $5,984.

Secretarial and Office Services $7,675—Personnel Pool Ottawa Ont $7,675.

Sheriffs' and Bailiffs' Fees $43,949—Paul E Linteau Linteau Miller Montreal Que $21,202.

Social Insurance Number Service $585,444—Government of Canada—Unemployment Insurance Commission Ottawa Ont $585,444.

NATIONAL REVENUE—*Concluded*

Training and Educational Services $1,244,926—College of Cape Breton Sydney NS $2,340, Control Data Institute Willowdale Ont $2,200, Government of Canada—Public Service Commission Ottawa Ont $835,241 and Treasury Board Ottawa Ont $7,500, IBM Canada Ltd Don Mills Ont $21,224, Institut Culturel & Linguistique Montreal Que $63,717, Rene Jean Quebec Que $5,136, Mount Royal College Calgary Alta $3,016, University of Regina Regina Sask $7,150, Veritas Consultants Ltd Vancouver BC $2,799.

Other types of services $80,334.

PARLIAMENT

House of Commons

Business Services $34,260—Merit Insurance Co Ottawa Ont $4,163, Office Overload Ottawa Ont $30,097.

Computer Services $75,818—Harris Communication Systems Canada Ltd Don Mills Ont $3,980, Q L Systems Ltd Ottawa Ont $71,838.

Protection Services $41,800—Canadian Corps of Commissionaires Ottawa Ont $41,800.

Other Types of Services $41,930.

POST OFFICE

Commercial Computer Services $238,265—Data Logic Canada Ltd Ottawa Ont $7,267, MBI Data Processing Montreal Que $77,522, Multiple Access Ltd Winnipeg Man $23,527, Thormills Limited Granby Que $129,949.

Commissionaires and Security Services $1,173,432—Agence de Sécurité de Montreal Que $11,871, Barnes Security Service Montreal Que $147,117, Brinks Express Canada Ltd Canada $37,958, British Columbia Corps of Commissionaires Vancouver BC $113,846, Canadian Corps of Commissionaires Ottawa Ont $585,702, Grant Security Services Ltd Toronto Ont $2,695, Intertect Security and Investigation Ltd Toronto Ont $210,964, Loomis Armoured Car Service Vancouver BC $5,965, Pinkerton's of Canada Montreal Que $21,062, Protection Company Toronto Ont $25,368, Services Dominion Electric Protection Corp Quebec Que $3,601, Transfer Service Toronto Ont $5,969, SIS Protection Toronto Ont $1,314.

Consultants—Management and Services $1,391,645—Adcom Research Limited Toronto Ont $29,419, Shu Lu Ai Toronto Ont $4,095, Baker Lovick Advertising Edmonton Alta $3,375, W M Beets Calgary Alta $6,700, M Bobak Fredericton NB $2,490, K K Brock Ottawa Ont $4,260, R P Brougham and Associates Ottawa Ont $4,313, P Cam Services Co Verdun Que $21,195, Canadian Facts Co Limited Ottawa Ont $6,500, M S Carson Toronto Ont $18,660, Cole Sherman & Associates Limited Willowdale Ont $16,394, Paul R Crockers and Associates Inc St Bruno Que $13,043, Rab Dedesco Ottawa Ont $57,586, G M Desautels Montreal Que $2,442, M Evans Toronto Ont $2,085, Fodor and Associates Limited Toronto Ont $7,178, Government of Canada—National Health and Welfare Ottawa Ont $277,000; Public Services Commission Ottawa Ont $5,900 and Supply and Services Ottawa Ont $73,596, Hunter Straker Templeton Limited Toronto Ont $38,649, R J House Toronto Ont $3,629, I T T Canada Limited Guelph Ont $678,177, Katcard Systems Consultants Limited Ottawa Ont $6,250, Mar Levy Longueuil Que $15,218, D A G MacDonald Toronto Ont $3,600, C Mangold Montreal Que $2,467, Market Facts of Canada Limited Toronto Ont $10,000, Ian Martin Associates Limited Toronto Ont $11,629, J Murray Whitby Ont $3,867, Network for Developing Organization Inc Montreal Que $4,760, Sam C Nickle Calgary Alta $3,710, Optimum Marketing Corporations Ltd Vancouver BC $2,000, K G Remus Toronto Ont $4,131, William R Rhone Vancouver BC $2,877, Louis-André Rivard Montreal Que $2,491, J L Robillard Montreal Que $4,680, L Rombout Tenaga Que $2,042, Sabloff and Associates Montreal Que $4,704, M Sherman Prince Albert Sask $4,386, Dr S N Silverman Kanata Ont $4,285, R Sproule Ottawa Ont $3,750, Archibald Troy Toronto Ont $4,128, L R Vician Associates Toronto Ont $3,049, G E Wellburn Victoria BC $2,535, T C White Ottawa Ont $3,400, B Wilson Ottawa Ont $5,000.

Legal Fees $35,604—Blain Piché Godbout Emergy & Blain Montreal Que $2,011, Clarkson Gordon & Company Toronto Ont $10,376, McMillan Binch Toronto Ont $23,217.

Photographic Services $160,555—Ashton Potter Limited Ottawa Ont $2,099, Atlantic Films Ltd Montreal Que $12,667, B E D Communications Inc Montreal Que $50,891, City Films Montreal Que $5,883, Crawley Films Limited Ottawa Ont $6,816, Film Opticals of Canada Limited Toronto Ont $6,500, Government of Canada—National Film Board Montreal Que $35,631 and Secretary of State—Canadian Government Photo Centre Ottawa Ont $12,376, Graphic Films Limited Ottawa Ont $14,196, Graphic Industries Ltd Toronto Ont $2,705, Montage Dumont Film Productions Ottawa Ont $3,657, Photo Features Limited Ottawa Ont $5,104, Service de Contrôle des Nouvelles Radio TV Quebec Que $2,030.

Secretarial and Office Services $410,567—André Dubé Ottawa Ont $25,232, Automation Centre of Ottawa Ltd Ottawa Ont $3,082, Bell Canada Montreal Que $6,022, Datacap Ltd Ottawa Ont $38,945, Digital Methods Ltd Ottawa Ont $35,499, Dun & Bradstreet of Canada Limited Toronto Ont $27,507, Personnel Montreal Que $7,113, Federal Systems of Canada Ottawa Ont $74,740, Hitch Canada Limited Ottawa Ont $25,000, Herbert A Watts Quebec Limited Montreal Que $11,306, Hovey & Associates Ltd Ottawa Ont $4,771, Management Operations Systems Services Montreal Que $8,885, Mirabel Personnel Service Montreal Que $3,357, Miss 500 Montreal Que $3,057; Ottawa Ont $14,550 and Toronto Ont $2,170, Miss Steacey Personnel Ottawa Ont $2,932, Office Assistance Toronto Ont $2,354, Office Overload Toronto Ont $24,860 and Ottawa Ont $10,645, Ottawa Keypunch Services Ottawa Ont $11,354, Peat Marwick & Partners Montreal Que $6,544 and Toronto Ont $36,115, Personnel Pool Ottawa Ont $4,020, Strategic Futures Inc New York City NY USA $17,985, Technical Overload Ottawa Ont $2,522.

Training Courses $786,130—Alberta Motor Association Edmonton Alta $2,020, Algonquin College Ottawa Ont $2,875, American Management Association New York City NY USA $3,173, A M R International Inc New York City NY USA $8,840, Atlific Inns Inc Montreal Que $2,640, Canadian Management Centre Montreal Que $2,690, Civil Service Commission Edmonton Alta $2,007, Computing Devices Company Ottawa Ont $94,615, COSE Montreal Que $4,525, Devcom Ltée Montreal Que $11,000, Education Computer Corporation New York City NY USA $14,502, Dr. Feldenkrais Ottawa Ont $3,500, Freisen Kaye & Associates Limited Ottawa Ont $72,693, IBM Canada Ltd Toronto Ont $14,791, Institut de Lecture Dynamique Evelyn

POST OFFICE—*Concluded*

Wood Montreal Que $2,240, Intermedia Electronics Services Limited Ottawa Ont $34,350, Dr Clyde R Keller Ypsilant Mich USA $2,900, Management Concepts Ltd Scarborough Ont $3,605, Ministry of Colleges Toronto Ont $255,255, Personnel Association Toronto Ont $4,320, Professional Development Institute Ottawa Ont $4,415, Government of Canada—Public Service Commission Ottawa Ont $155,809, Halifax NS $2,100, Toronto Ont $40,275 and Vancouver BC $24,285, Queen's University Kingston Ont $2,200, SDL Ottawa Ont $3,168, Southern Alberta Inst of Technology Calgary Alta $3,241, Universal Investigation Ottawa Ont $4,496, Young Men's Christian Association of Education Edmonton Alta $3,600.

Other Types of Services $502,534.

PRIVY COUNCIL

PRIVY COUNCIL OFFICE PROGRAM

Commissionaire Services $251,225—Canadian Corps of Commissionaires Ottawa Ont $247,535, Government of Canada—Supply and Services—Security Services Ottawa Ont $3,690.

Computations and Tabulations $17,054—Office Equipment and Leasing Co Ottawa Ont $2,286, Project 2000 Computing Services Ltd Ottawa Ont $14,768.

Miscellaneous Services $303,537—S Arnopoulos Montreal Que $2,500, Batterton Mail Services Ltd Ottawa Ont $6,051, J Bell Ottawa Ont $29,600, R B Bryce Ottawa Ont $9,213, A Breton Toronto Ont $15,350, J A Brook Ottawa Ont $6,000, Bunker Ramo Los Angeles Cal USA $4,139, Canadian Pacific Telecommunications Montreal Que $4,610, Capello Audio Limited Ottawa Ont $2,294, D Cohen Montreal Que $3,500, M Copeland Ottawa Ont $3,000, M Daly Toronto Ont $3,200, I deVoy Montreal Que $2,000, E C Dowse Ottawa Ont $11,230, B Fox Ottawa Ont $8,611, D H Fullerton Ottawa Ont $26,797, Government of Canada—Finance Ottawa Ont $12,076; National Capital Commission Ottawa Ont $21,962 and Supply and Services—Bureau of Management Consulting Ottawa Ont $5,026, K Govier Toronto Ont $3,379, Gowling and Henderson Ottawa Ont $3,683, A Guibord Gatineau Que $12,000, Institute for Policy Analysis Toronto Ont $7,280, International Simultaneous Translation Montreal Que $14,048, D J Leach Ottawa Ont $11,870, K Livingstone Toronto Ont $2,575, G Lorimer Ottawa Ont $2,870, B O'Connell Antigonish NS $2,500, Orba Information Ltd $2,100, E Paris Toronto Ont $2,250, P Pergler Ottawa Ont $7,800, Press News Limited Toronto Ont $4,707, A E Safarian Toronto Ont $2,100, S Silverman Kanata Ont $2,600, P Singer Montreal Que $3,500, University of Calgary Alta $31,716, H A Wilson Ottawa Ont $9,400.

Training and Educational Services $61,276—Berlitz School of Languages Ottawa Ont $5,741, Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont $55,535.

Typing, Clerical and Stenographic Assistance $90,454—Miss Stacey Personnel Ottawa Ont $76,685, Office Overload Ottawa Ont $3,176, Selective Temporary Placements (Ottawa) Ltd Ottawa Ont $4,123, Victor Comptometer Cambridge Ont $6,470.

Other Types of Services $188,253.

INDIAN CLAIMS COMMISSION

Miscellaneous Services $55,804—H Goodin Ottawa Ont $3,260, Hickling Johnston Ltd Toronto Ont $36,500, K Norman Saskatoon Sask $14,044, Treaty and Aboriginal Rights Edmonton Alta $2,000.

Other Types of Services $9,812.

AIRPORT INQUIRY COMMISSION

Commissionaire Services $3,380—Canadian Corps of Commissionaires Toronto Ont $3,380.

Consulting Services $27,970—A Abouchar Toronto Ont $4,625, John Bousfield Associates Toronto Ont $2,050, Comay Planning Consultants Ltd Toronto Ont $3,100, Dr Winfried Fruchauf Agincourt Ont $12,434, Landrum & Brown Cincinnatti Ohio USA $5,761.

Miscellaneous Services $218,369—Day Wilson Campbell Toronto Ont $38,667, Gowling & Henderson Ottawa Ont $11,124, Hughes Amys Wigle Monaghan Duke and Harlock Toronto Ont $85,307, J J Macquarrie Toronto Ont $10,350, Reid and Perry Toronto Ont $22,787, John G W Sands and Associates Kingston Ont $9,383, Thomson Rogers Toronto Ont $40,751.

Reporting Services $42,124—Nethercut & Company Limited Toronto Ont $42,124.

Typing, Clerical and Stenographic Assistance $3,088—Office Overload Toronto Ont $3,088.

Other Types of Services $16,272.

Canadian Intergovernmental Conference Secretariat

Commissionaire Services $2,481—Canadian Corps of Commissionaires Ottawa Ont $2,481.

Computations and Tabulations $4,492—Digital Methods Ltd Ottawa Ont $4,492.

Reporting and Translation Services $56,481—H H Bloom Sound Enterprises Ottawa Ont $4,289, International Simultaneous Translation Service Montreal Que $24,557, Nethercut Company Ltd Toronto Ont $24,753, Sound Consolidated Hazeldean Ont $2,882.

Miscellaneous Services $13,878—Government of Canada—National Film Board Montreal Que $2,288, S Moore Ottawa Ont $6,925, Office Equipment Co Ltd Winnipeg Man $2,604, N E W Designs Ltd Ottawa Ont $2,061.

Typing, Clerical and Stenographic Assistance $35,335—Miss Stacey Personnel Ottawa Ont $20,803, Victor Comptometer Ltd Cambridge Ont $14,532.

Other Types of Services $4,539.

Chief Electoral Officer

Protection Services $13,242—Canadian Corps of Commissionaires Ottawa Ont $13,242.

Accounting Services $11,676—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $11.676.

Other Types of Services $4,458.

PRIVY COUNCIL—*Concluded*

Commissioner of Official Languages

Legal Services $24,555—Royce Frith Perth Ont $15,275, Magwood Frith Pocock Rogers and O'Callaghan Toronto Ont $9,280.

Other Professional and Special Services $70,879—Batterson Mail Services Ltd Ottawa Ont $2,330, H V Chapman and Associates Ltd Toronto Ont $2,620, Canadian Corps of Commissionaires Ottawa Ont $7,923, Walter Currie Peterborough Ont $2,000, The Employment Centre Ottawa Ont $14,523, Marc Laviolette Ottawa Ont $3,907, Pierre Menard Ottawa Ont $5,818, Office Overload Ottawa Ont $13,715, Personnel Pool Ottawa Ont $3,775, Portage Personnel Ltd Hull Que $3,753, Receiver General—Supply and Services Ottawa Ont $2,987, Miss Stacey Personnel Ottawa Ont $7,528.

Miscellaneous Services $5,035—The Administrative Staff College Oxfordshire England $2,310, Receiver General—Public Service Commission Ottawa Ont $2,725.

Other Types of Services $8,667.

Economic Council of Canada

Research and Special Services $695,027—Keith Acheson Toronto Ont $5,000, Susan-Jane Anstey Ottawa Ont $16,643, Gerald Audet Ottawa Ont $6,562, C L Barber Winnipeg Man $4,500, Richard Beaudry Gatineau Que $11,917, Gilles Beausoleil Montreal Que $8,925, H Binhammer Kingston Ont $9,000, A Blouin Ottawa Ont $11,500, Ronald G Bodkin Ottawa Ont $19,850, Michel Boisvert Hull Que $8,500, Larry G Boudreau Ottawa Ont $9,000, Marcel Boyer St Jerome Que $5,000, Lillian Buchanan Ottawa Ont $9,000, Canadian Economic Services Ltd Ottawa Ont $68,890, John Chant Ottawa Ont $30,150, Daniel Chicoine Outremont Que $3,375, Louis N Christofides Guelph Ont $3,000, Joseph H Chung Hull Que $2,250, E Wayne Clendening Consulting Ltd Ottawa Ont $15,000, W C Cornell Ottawa Ont $5,875, Jean Michel Cousineau Ottawa Ont $12,708, Roma Dauphin Sherbrooke Que $10,000, Monique DesRochers Montreal Que $6,840, Edwin John Doak Halifax NS $4,000, Robert Dubois Montreal Que $2,000, E M B Ltd Washington DC USA $2,131, John Evans Vancouver BC $4,500, Gordon R Fisher Hants England $3,000, J F Gautrin Quebec Que $9,200, John W Gartell London Ont $7,680, Christopher Green Montreal Que $5,658, Hanright Edicom Ltd Ottawa Ont $2,625, Jasques Henripin Montreal Que $5,250, C D Howe Research Institute Montreal Que $2,000 Informetrica Ltd Ottawa Ont $9,500, International Simultaneous Translation Services Montreal Que $2,540, James Johnson Hamilton Ont $3,500, John Kupire Ottawa Ont $7,500, Robert Lacroix Laval Que $7,695, René Lemieux Ottawa Ont $4,976, George Lermer Waterloo Ont $5,325, Veley Leroy Montreal Que $3,935, N H Lithwick Ottawa Ont $38,000, Lenore M Loyns Ottawa Ont $6,500, F Martin St Bruno Que $18,000, Nicole Martin Quebec Que $6,775, Albert Melancon Quebec Que $8,625, Noah M Meltz Toronto Ont $10,037, Jean-Luc Migue Quebec Que $16,950, Jack M Mintz Edmonton Alta $7,583, Miss 500 Ottawa Ont $5,476, Claude Montmarquette Pierrefonds Que $3,300, R Craig McIvor Hamilton Ont $7,800, Neil McMartin Toronto Ont $9,667, David L McQueen Toronto Ont $11,300, Michel Plante Ottawa Ont $7,000, Marilyn E Read Ottawa Ont $3,370, Government of Canada—Receiver General—Supply and Services Ottawa Ont $18,249 and Receiver General—Public Service Commission Ottawa Ont $9,855, Daniel Ricard Ottawa Ont $12,813, David Richardson Madison Wis USA $4,500, Frank Roseman Edmonton Alta $6,189, S D L Software Division Ottawa Ont $7,974, A M M Smith Ottawa Ont $12,250, David C Smith Kingston Ont $2,000, Max Stewart Edmonton Alta $3,300, Kenneth Strand Burnaby BC $2,000, Neil Swan Ottawa Ont $2,100, Stephen Tanny Ottawa Ont $2,250, Tippet-Richardson (OTTAWA) Ltd Ottawa Ont $2,027, Marilyn Todd Toronto Ont $7,649, Rodrigue Tremblay Montreal Que $2,300, Universities of: Laval Quebec Que $4,900; McMaster Hamilton Ont $2,969; Montreal Montreal Que $2,970; Ottawa Ottawa Ont $4,249; Quebec Montreal Que $4,200 and Toronto Toronto Ont $5,350, Bruce Wilkinson Edmonton Alta $2,100, Jane H Williams Ottawa Ont $11,350, David R Williamson London Ont $6,300, R J Wonnacott London Ont $13,800, Woods Gordon and Company Toronto Ont $4,500.

Data Processing Services $360,417—Canadian Systems Group E S T Ltd Mississauga Ont $3,954, Computel Systems Ltd Ottawa Ont $80,770, I B M Canada Ltd Don Mills Ont $14,590, Katcard Systems Consultants Ltd Ottawa Ont $4,416, Receiver General—Statistics Canada Ottawa Ont $23,138 and Supply and Services Ottawa Ont $3,376, Saskatchewan Medical Care Institution Fund Regina Sask $2,508, I P Sharp Associates Ltd Toronto Ont $3,988, S M A Inc Montreal Que $11,611, Systems Dimensions Ltd Ottawa Ont $212,066.

Miscellaneous Services $6,253—Queen Elizabeth Hotel Montreal Que $6,253.

Other Types of Services $144,112.

Public Service Staff Relations Board

Data Processing Services $97,070—Automation Centre of Ottawa Ltd Ottawa Ont $9,739, Systems Dimensions Ltd Ottawa Ont $83,695.

Hospitality Services $1,863.

Interpretation Services $9,896—Government of Canada—the Secretary of State Ottawa Ont $4,800.

Management Consultant and Contract Research $3,150—Pass Management Consultants Ltd Ottawa Ont $3,150.

Mediation and Other Specialist Services $65,359—Carleton Towers Hotel Ottawa Ont $2,196, G S P Ferguson Toronto Ont $2,223, S H Hartt Montreal Que $2,354, T C O'Connor Toronto Ont $17,159, E G Taylor Toronto Ont $33,930, R Tremblay St-Jean Que $2,492.

Other Types of Services $1,427.

Personnel Contracts $22,018—T Dumont Ottawa Ont $13,806, H R Scobie Ottawa Ont $3,255.

Protection Services $5,694—Grant Securities Services Ltd Ottawa Ont $4,193.

Reporting Services $3,970—B Prowse Reporting Services Toronto Ont $2,629.

Secretarial and Office Services $18,465—Miss 500 Ottawa Ont $4,463, Office Overload Ottawa Ont $8,045, Personnel Pool Ottawa Ont $5,957.

Training Education Services $9,595—Government of Canada—Public Service Commission Ottawa Ont $8,213.

PUBLIC WORKS

ADMINISTRATIVE PROGRAM

Architectural Services $15,347—W F Dawson Montreal Que $5,000, A Gatrill Montreal Que $5,000, T K Hartglass Montreal Que $5,000.

Caretaking Services $887.

Catering Services $70.

Contract Bus Services $95.

Data Processing Services $645,889—Alphatext Systems Ltd Ottawa Ont $17,734, Atlantic Software Philadelphia Pa USA $15,770, Computel Systems Ltd Ottawa Ont $234,431, Computer Sciences Canada Montreal Que $7,803, Dataline Systems Ltd Toronto Ont $4,115, Government of Canada—Energy, Mines and Resources Ottawa Ont $6,295 and Supply and Services Ottawa Ont $27,169, Group Five Consulting Ltd Ottawa Ont $6,126, IBM Canada Ltd Don Mills Ont $6,483 and Montreal Que $3,643, I P Sharp Associates Ltd Toronto Ont $97,486, Office Overload Ottawa Ont $2,571, Price Waterhouse Associates Ottawa Ont $8,295, Quazar Systems Ltd Ottawa Ont $4,421, Scientific Time Sharing Boston Mass USA $7,700, S D L Ottawa Ont $150,544, Société de Mathématique Montreal Que $2,936, Software International Andover Mass USA $33,540.

Engineering Services $71.

Exhibits Designs Consultant Services $1,142.

Hospitality Services $11,120.

Legal Services $546.

Management Consulting Services $250,000—Atlantic Region Management Halifax NS $2,292, Max Brice Ottawa Ont $2,520, Michael Coote Ottawa Ont $9,060, D C F Systems Ltd Toronto Ont $6,476, Digital Methods Ottawa Ont $4,769, Adrian Gatrill Montreal Que $4,944, Government of Canada—Supply and Services Ottawa Ont $15,763, Group Five Consultants Ottawa Ont $19,635, B Higgins Ottawa Ont $10,278, I P Sharp Associates Ltd Toronto Ont $8,595, Enn Kayari Ottawa Ont $9,017, L J Personnel Consultants Ottawa Ont $2,600, J D Livermore Ottawa Ont $2,620, W G Merrifield Aylmer Que $3,490, Peat Marwick and Partners Ottawa Ont $8,600, Price Waterhouse Associates Ottawa Ont $17,590, Project 2000 Computing Ottawa Ont $3,359, Quazar Systems Ltd Ottawa Ont $31,956, Reshad Radar Ottawa Ont $2,700, A S Rakhra Ottawa Ont $2,700, D Shadbolt Ottawa Ont $17,234, Software International Andover Mass USA $9,653, P Stanley Toronto Ont $6,060, A R Strauss Toronto Ont $8,192, W A Todd Ottawa Ont $7,875, J Weller Toronto Ont $23,234, W Wright Ottawa Ont $4,000.

Motion Picture Production and Distribution Services $54,811—Government of Canada—National Film Board Ottawa Ont $53,334.

Other Business Services $230,754—Accousticon Systems Corporation Toronto Ont $3,607, Associates Broadcasting Toronto Ont $2,872, Carleton Opinion Research Ottawa Ont $33,119, Cleeve Horne Toronto Ont $5,000, DOT Personnel Services Ottawa Ont $6,699, Government of Canada—National Health and Welfare Ottawa Ont $8,819 and Supply and Services Ottawa Ont $76,882, Herzeg Somerville Toronto Ont $4,652, Korentayer Kolman Vancouver BC $3,500, Manpower Services Ltd Saskatoon Sask $5,019, Office Overload Winnipeg Man $2,904, Personnel Pool Ottawa Ont $3,064, Xerox of Canada Ltd Don Mills Ont $15,144.

Photographic Services $28,854—Canadian Government Photo Centre Ottawa Ont $17,132.

Printing Services $216,829—Government of Canada—Supply and Services Ottawa Ont $144,644 and Vancouver BC $42,394, Le Droit Ottawa Ont $12,847.

Protection Services $855.

Registration Fees $10,286—Ritz-Carleton Hotel Montreal Que $2,151.

Secretarial Services $134,597—DOT Personnel Services Ottawa Ont $34,453, Girl Friday Edmonton Alta $9,860, H V Chapman and Associates Ottawa Ont $2,268, Industrial Overload Ottawa Ont $3,201, Kelly Girl Services of Canada Ltd Ottawa Ont $2,285 and Winnipeg Man $9,709, Manpower Services Saskatoon Sask $4,207 and Winnipeg Man $2,762, Miss Stacey Personnel Ottawa Ont $2,528, Office Overload Edmonton Alta $21,640; Ottawa Ont $16,113 and Winnipeg Man $5,000.

Training Education Services $383,282—Algonquin College Ottawa Ont $6,260, Carleton Opinion Research Ottawa Ont $8,016, College D'Extension Cartier Verdun Que $3,350, Institute of Real Estate Ottawa Ont $2,353, Management Renewal Ltd Ottawa Ont $2,000, Probe Group Toronto Ont $29,530, Government of Canada—Public Service Commission Ottawa Ont $244,082, Reseau de Developpement Montreal Que $13,735.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

Architectural Services $130,080—Blache & Koche Montreal Que $11,392, Confax Ltd Scarborough Ont $21,156, Government of Canada—Transport Ottawa Ont $25,879, Hagarty-Buist London Ont $12,342, Province of Nova Scotia Halifax NS $22,933, R E Briggs Architect Thornhill Ont $8,080, Technican International Toronto Ont $4,271, Valdis Stengels London Ont $5,577, Wasteneys & Stern Architects Toronto Ont $8,616.

Caretaking Services $872.

Catering Services $288.

Data Processing Services $138,618—Computel Systems Ltd Ottawa Ont $95,864, Dataline Systems Ltd Toronto Ont $2,039, Engineering Consultants Dayton Ohio USA $2,852, IBM Canada Ltd Don Mills Ont $11,098 and Ottawa Ont $3,836, Ross F Meriweather & Associates San Antonio Texas USA $4,475.

Engineering Services $99,786—Adga Ltd Ottawa Ont $16,564, Deleuw Cather Ottawa Ont $13,649, Ian Martin Associates Toronto Ont $14,863, Sharon Electronics Ltd Ottawa Ont $21,011, Donald L Thomas Vancouver BC $4,170, Toronto Sheet Metal Ottawa Ont $2,000, W 2 Consultants Edmonton Alta $13,205.

Exhibits Design Consultant Services $16,463—Joan Lowndes Vancouver BC $2,551.

Hospitality Services $4,891—Carleton Towers Hotel Ottawa Ont $2,362.

Legal Services $716.

Management Consulting Services $201,153—Bell Northern Ottawa Ont $33,837, DCF Systems Toronto Ont $13,200,

PUBLIC WORKS—*Continued*

David K Lansdowne & Partners London Ont $19,023, Digital Methods Ottawa Ont $15,344, Government of Canada—National Defence Ottawa Ont $27,128; National Revenue—Taxation Ottawa Ont $4,193 and Supply and Services Ottawa Ont $35,215, J E Benoit Montreal Que $4,226, L J Personnel Consultants Ottawa Ont $2,375, Price Waterhouse Associates Ottawa Ont $4,445, A Barry Roberts Ashton Ont $7,305, Systems Approach Ottawa Ont $11,671, A H Todd Ottawa Ont $5,000, M C Tucker Ottawa Ont $3,150.

Motion Picture Production and Distribution Services $1,990.

Other Business Services $95,301—Employment Centre Ottawa Ont $2,642, Government of Canada—Supply and Services Ottawa Ont $38,212, L J Personnel Consultants Ottawa Ont $2,475, Personnel Pool Ottawa Ont $8,415, Provincial Treasurer Halifax NS $4,051, Xerox of Canada Ltd Don Mills Ont $11,767.

Other Real Estate Services $67.

Photographic Services $17,389—Foto Blohm Associates Ottawa Ont $2,996, Ted Grant Photography Ltd Ottawa Ont $2,120.

Printing Services $99,705—Government of Canada—Supply and Services Ottawa Ont $60,476, M P Photo Reproduction Montreal Que $3,402.

Protection Services $21,839—Canadian Corps of Commissionaires Ottawa Ont $21,839.

Registration Fees $3,507.

Secretarial Services $61,127—DOT Personnel Ottawa Ont $12,360, Employment Centre Ottawa Ont $6,831, Miss Stacey Personnel Ottawa Ont $8,686, Office Overload Edmonton Alta $6,840; Ottawa Ont $8,274 and Winnipeg Man $2,895.

Training Education Services $74,715—Government of Canada —Public Service Commission Ottawa Ont $18,488, University of Western Ontario London Ont $2,275.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE

Architectural Services $969,899—Adkins Consultant Services North Vancouver BC $7,054, Allward & Gouinlock Toronto Ont $6,823, Agda Ltd Ottawa Ont $4,102, A R A Consultants Toronto Ont $4,845, Aza Avramovitch Associates Halifax NS $5,182, Bain Burroughs & Hansen Vancouver BC $6,425, Belasky & Associates Hull Que $25,622, R Bemben Burnaby BC $3,000, Blais & Belanger Montreal Que $3,000, Boigon & Armstrong Architect Toronto Ont $3,057, Boudrais Boudreau St Jean Longueuil Que $7,250, Boulianne & Gauthier Rouyn Que $3,788, Brais Frigon & Hanley Ottawa Ont $5,000, J C Brodeur Anjou Que $6,728, Burman & Bouchard Montreal Que $13,000, Buro Decor 1971 Inc Montreal Que $3,500, Cayouette Saia Leclerc Montreal Que $4,438, Charron Pierre & Associates Montreal Que $13,250, Jacques Corriveau Montreal Que $17,140, Jacques Daoust Montreal Que $3,651, Didier Fiszel Montreal Que $4,450, Domcat Construction Co Ltd Ottawa Ont $17,080, Ducharme Deom & Associates Montreal Que $33,000, Padolsky Eriksson Ottawa Ont $3,000, Ernest Anneau Associates Toronto Ont $3,998, Fiset Papanek Miller Montreal Que $40,089, Form Business Interiors Victoria BC $5,211, Gratton Bellande Designers Associates Montreal Que $2,863, Hancock Little & Calvert Halifax NS $6,000, I Hansen North Vancouver BC $2,979, H & R Hawthorne Vancouver BC $3,177, J D Henderson Vancouver BC $3,211, Andre Hoffman Montreal Que $10,058, Hopping Kovach Grinnell Vancouver BC $9,800, Hunter Straker Templeton Toronto Ont $48,246, J B Design Ltd Montreal Que $6,321, Klaus Hoffman Associates Ltd Edmonton Alta $6,744, Gilles Lavigueur Montreal Que $3,000, Litwick Lambert & Sim Ottawa Ont $37,214, Maryla Szymanski & Associates Halifax NS $9,148, Modern Technical Services Wawa Ont $2,019, Murray H Cohen & Associates Ottawa Ont $9,978, D Parker Prince George BC $3,403, D Parsey West Vancouver BC $4,033, J D Paterson Ottawa Ont $2,513, Peter Douglass Ottawa Ont $3,950, D L Pilkington Edmonton Alta $13,201, Project Mgt Design (1974) Ltd St John's Nfld $2,400, Ranta & Tett Thunder Bay Ont $3,805, L Redpath Vancouver BC $3,726, R G Beckman & Associates Ottawa Ont $3,797, Rysavy & Rysavy Ottawa Ont $12,496, Sankey Associated Montreal Que $7,875, Saunders McFarlane Montreal Que $5,836, Schoeler & Heaton Ottawa Ont $6,044, Spectralite 70 Ltd Trois Rivières Que $146,517, Technical Staff Appointments London England $6,768, Technican International Toronto Ont $3,915, Townsend Stefura & Baleshta Sudbury Ont $6,657.

Caretaking Services $13,715,104—See Section 34 for Details.

Catering Services $489,356—Austrian Catering Service Ottawa Ont $25,041, CNIB Fort Churchill Man $405,845, H Fine and Sons Ltd Ottawa Ont $3,319, Jack Edelson Ltd Vanier Ont $28,803, L Lafrance Ottawa Ont $15,774, Morrison Lamothe Foods Ltd Ottawa Ont $3,863.

Contract Bus Services $2,619—Churchill Taxi Churchill Man $2,619.

Data Processing Services $158,115—Computel Ottawa Ont $63,613, Dataline System Ltd Toronto Ont $14,575, I B M Canada Ltd Don Mills Ont $4,336, I P Sharp Associates Ltd Ottawa Ont $3,292, S D L Ottawa Ont $69,795.

Engineering Services $763,377—Acres Consulting Services Niagara Falls Ont $2,896, A D Pollard and Associates Toronto Ont $19,691, Agda Ltd Ottawa Ont $6,152, Anderson Engineering Edmonton Alta $2,425, Arcop Associates Toronto Ont $10,771, D Baxter St Catharines Ont $3,344, Belasky & Associates Hull Que $120,170, Bouthillette & Parizeau Montreal Que $7,404 and Quebec Que $14,700, Bureau Esthétique Quebec Quebec Que $5,300, Bouchard Burman Quebec Que $15,000, Brais Frigon & Hanley Ottawa Ont $3,042, Clapperton Engineering Ltd Ottawa Ont $11,707, Colani Dave & Motclik Dollard des Ormeaux Que $2,800, Corriveau Jacques & Associates Inc Montreal Que $22,087, Delisle & Associates Brossard Que $14,118, Ducharme Deom & Associates Montreal Que $24,782, Dufresne Farley & Associates Montreal Que $3,337, Environmental Engineering Ottawa Ont $3,358, Gendron Legault & Associates Montreal Que $2,000, G Granek & Associates Don Mills Ont $4,435, Jacques Guillon Montreal Que $24,158, W Houliban St John's Nfld $4,378, J M Bean & Co Ltd Vancouver BC $9,871, Keith Associates Limited Willowdale Ont $8,500, Leblanc Montpetit Debroux Montreal Que $11,210, Rheaume Leclerc Rimouski Que $18,941, Lithwick Lambert & Sim Ottawa Ont $20,366, Lorrain & Gerin Lajoie Montreal Que $12,640, John J Lunn Ottawa Ont $8,470, P Marquis Thetford Mines Que $20,345, Marine McNamara Whitby Ont $2,750, McRostie Genest and Middlemis Ottawa Ont $2,806, Ogilvie & Hogg Ottawa Ont $2,159, Omniplan Design Group Ltd Toronto Ont $19,185, Plante Laurin Grégoire & Associates Montreal Que $7,914, Pluritec Trois

PUBLIC WORKS—*Continued*

Rivières Que $25,526, Roy Racine & Associates Laval Que $2,591, Ouimet Scharry Montreal Que $9,460, E R Shanes & Associates Ltd St John's Nfld $2,524, R H Van Logchem Pointe Claire Que $15,000, Warnock Hersey International Ltd LaSalle Que $2,054, E J Watson Ottawa Ont $19,570, W A Walrand & Associates Vancouver BC $2,445, Weiszmann & Associates Winnipeg Man $2,900, E Wilson Ottawa Ont $2,950, Woods Gordon & Company Willowdale Ont $5,805, W Q Golder & Associates Ltd Ottawa Ont $2,946.

Hospitality Services $2,442.

Legal Services $37,125—Minister of Finance—Province of British Columbia Victoria BC $7,987.

Management Consulting Services $338,799—A R A Consultants Toronto Ont $6,109, Albert Ramond Associates Toronto Ont $41,916, Bailey Meter Co Ltd Pointe Claire Que $4,700, Bryden Ltd Ottawa Ont $4,264, Centre de Recherches Montreal Que $2,362, Data Logic Can Ltd Ottawa Ont $23,810, E D Strother Ltd Montreal Que $4,500, Engineering Maintenance London Ont $9,682, R L Foster Manotick Ont $3,292, Gagne Bantey & Co Montreal Que $23,739, Gellman Hayward & Partners Toronto Ont $4,957, Pyron Gossard Eugene Oreg USA $2,171, Government of Canada—Urban Affairs Ottawa Ont $24,883, D J Graham Montreal Que $5,000, Group Five Consultants Ottawa Ont $11,500, J Jackson St Catharines Ont $5,176, L J Personnel Consultants Ottawa Ont $2,600, R A McFarlane Ancaster Ont $2,226, R Papanek Ottawa Ont $3,950, Paterson Planning Scarborough Ont $4,923, Peat Marwick and Partners Ottawa Ont $17,072, Price Waterhouse Associates Ottawa Ont $4,095, Quasar Systems Ottawa Ont $7,631, S D I Toronto Ont $36,202, Adriana Singer-Kotler Montreal Que $10,553, Société de Mathematique Montreal Que $4,377, Sunderland Preston Simard & Associates Ltd Ottawa Ont $4,700, Systems Approach Ltd Ottawa Ont $32,571, John M Udy Montreal Que $23,668, Warrick Consultants Ltd Toronto Ont $4,000.

Motion Picture Production and Distribution Services $1,650.

Other Business Services $1,788,481—A B C Lock Service Ottawa Ont $12,664, Alexanian Contracting Service Hull Que $3,838, Alfred Marks Bureau London England $6,870, Allsop & Co London England $2,741, Angus Signs Ottawa Ont $3,435, Artagen Management Ltd London England $5,224, Artek Systems Winnipeg Man $6,893, Belray Services Ottawa Ont $3,220, Bernal Construction Ltd Ottawa Ont $5,504, Bona Building and Management Co Ottawa Ont $2,490, Bona Vista Draperies Ottawa Ont $4,965, C A Fitzsimmons and Co Ltd Ottawa Ont $5,219, Caisse Autonome de Retraite de Chirurgiens Dentistes Paris France $4,782, C and L Construction Ottawa Ltd Ottawa Ont $9,482, Campeau Corporation Ottawa Ont $65,920, Canada's Capital Building Vanier Ont $24,025, Canadawide Parking Service Montreal Que $8,669, Can Park Saint Laurent Que $6,034, Canus Equipment Ltd Ottawa Ont $6,678, C F G O 14 Radio Ottawa Ont $2,815, Chubb Mosler Taylor Safes Ottawa Ont $7,682, Connor and Atlas Venetian Ottawa Ont $2,361, Darcy Green Enterprises Ltd Ottawa Ont $3,755, Daro Construction Lucerne Que $3,915 Day Nite Neon Signs Halifax NS $2,450, D D Green Construction Ltd Ottawa Ont $4,001, Domcat Construction Ottawa Ont $5,220, DOT Personnel Services Ottawa Ont $29,534, Edward Erdman & Co London England $2,180, Emboss-O-Type Longueuil Que $3,254, E Eric Jenson Greenhouses Ltd Agincourt Ont $7,219, Falcon Pest Control Ottawa Ont $20,554, Flesher's Carpet Sales Ottawa Ont $3,528, Floormaster Ottawa Ont $4,120, Garry Lowrey Ltd Ottawa Ont $3,950, Gillin Engineering Construction Ottawa Ont $9,349, Glanvill Enthoven London England $2,248, Glebe Builders Ltd Ottawa Ont $4,784, Glenview Management Ltd Ottawa Ont $11,248, Guy Deroin Painting Ottawa Ont $3,044, Herbert Brune Construction Ltd Ottawa Ont $2,062, Hull Glass Ltd Hull Que $7,515, Imperial Broadloom Ottawa Ont $2,019, Imperial Building Maintenance Ottawa Ont $2,023, James Landscaping Co Ltd Arnprior Ont $2,899, J P Latreille Engineering Pointe Gatineau Que $6,824, Jones Lang & Wooton London England $3,791, M Labelle Gatineau Que $7,814, L A Graves Building Services Ottawa Ont $2,945, Lardo General Construction Aylmer Que $2,006, L'Eliminateur-Extermination Hull Que $4,352, Lewis & Tucker London England $3,853, L J Consultants Ottawa Ont $2,000, Lordsgate Properties Ltd London England $5,413, Marland Office Interiors Montreal Que $2,390, Master Painters and Decorators Vancouver BC $2,275, M E P C Ltd London England $2,379, Metcalfe Realty Co Ltd Ottawa Ont $7,841, Meunier Construction Ltd Ottawa Ont $4,965, Michael Laurie & Partners London England $2,513, Narono Holdings Ltd Willowdale Ont $10,262, National Protective Services Ottawa Ont $10,835, Norman Frizzell London England $2,791, Office Equipment and Supply Ottawa Ont $7,845, Office Overload Edmonton Alta $14,634, and Winnipeg Man $6,656, Olympia and York Development Toronto Ont $4,717, Orleans Iron Works Orleans Ont $5,810, Ottawa Commercial Realties Ltd Ottawa Ont $12,330, Ottawa Elgin Investments Montreal Que $15,311, Ottawa Lock & Key Service Vanier Ont $4,338, P C O Services Ltd Montreal Que $24,728, Peabody Compower Montreal Que $6,571, Perrot Greville Ltd London England $2,028, Personnel Pool Ottawa Ont $5,626, Pestroy Co Ottawa Ont $5,773, Planterra Ltd Dorval Que $22,855, Government of Canada—Information Canada (Receiver General) Ottawa Ont $3,491, Roland Lariviere Ltée Hull Que $8,093, Safety Vermin Control Ltd Ottawa Ont $6,205, Sanco (1972) Ltd Ottawa Ont $3,003, P C Sanex Ltée Montreal Que $2,066, Simplex International Time Equipment Co Ltd Ottawa Ont $12,405, Société Sipace Paris France $2,059, Sun Alliance & London Assurance Co Ltd London England $8,889, Tri City Flooring Co Ltd Ottawa Ont $25,732, Twinn Pest Control Ltd Ottawa Ont $7,968, 171 Slater Street Ltd Ottawa Ont $2,643, Van Herricks Interiors Surrey BC $14,521, Western Safety Sign Ltd Winnipeg Man $2,557.

Other Real Estate Services $84,176—Appraisal Associates Ottawa Ont $3,500, Toronto Harbour Commission Toronto Ont $18,720, William S Burnside Ltd Ottawa Ont $4,680.

Photographic Services $39,652—Brian King Productions Burlington Ont $3,000, Government of Canada—Public Archives Ottawa Ont $4,825.

Printing Services $98,145—Government of Canada—Supply and Services Ottawa Ont $16,990, Herzig Sommerville Ltd Toronto Ont $2,997, Le Droit Ottawa Ont $3,557, York Advertising Ltd Ottawa Ont $5,354.

Protection Services $1,297,882—British Columbia District Telegraph Burnaby BC $4,452, George Bolton Ottawa Ont $2,190, Canadian Corps of Commissionaires Calgary Alta $4,000; Edmonton Alta $28,275; Halifax NS $23,552; Longueuil Que $9,055; Montreal Que $84,937; Ottawa Ont $352,174; Saint John NB $15,009 and Winnipeg Man

PUBLIC WORKS—*Concluded*

$12,604, Chubb Alarms Ltd London England $18,096, Chubb Mosler and Taylor Burnaby BC $3,392, Dominion Electric Protection Montreal Que $70,351 and Toronto Ont $31,684, Fleet Investigation Toronto Ont $7,464, Government of Canada—Supply and Services Ottawa Ont $17,991, Grant Security Services Toronto Ont $32,451, Metropolitan Investigation & Security (Canada) Ltd Fort Churchill Man $88,207, Precision Alarms London Ont $2,315, Outaouais Security Hull Que $31,800, Universal Alarms Ottawa Ont $17,147.

Registration Fees $2,575.

Secretarial Services $207,478—DOT Personnel Ottawa Ont $53,427 and Toronto Ont $23,023, H V Chapman and Associates Toronto Ont $8,040, Kelly Girl Service Toronto Ont $4,452, Miss Stacey Personnel Ottawa Ont $11,740, Office Overload Edmonton Alta $6,200; Halifax NS $3,414 and Ottawa Ont $32,492, Personnel Pool Ottawa Ont $3,594.

Training Education Services $165,927—Appraisal Institute of Canada Ottawa Ont $3,218 and Vancouver BC $2,003, Glengowan Canadian Analysts Ltd Hyde Park Ont $9,740, Gossard Pyron Associates Eugene Org USA $3,585, Humber College of Applied Arts Rexdale Ont $4,980, Government of Canada—Public Service Commission Halifax NS $2,030, and Ottawa Ont $6,377, Real Estate Institute of Canada Don Mills Ont $8,543, and Ottawa Ont $3,905, Regional Realty Ltd Ottawa Ont $5,000, University of Guelph Guelph Ont $3,700.

ACCOMMODATION PROGRAM—CAPITAL (See Section 32 for details)

Architectural Services $9,756,386.

Caretaking Services $16,027.

Data Processing Services $164,421.

Engineering Services $7,733,858.

Legal Services $77,616.

Management Consulting Services $5,683,141.

Other Business Services $582,193.

Other Real Estate Services $423,241.

Other Types of Services $530.

Photographic Services $105,179.

Printing Services $51,108.

Protecting Services $271,946.

Secretarial Services $21,661.

MARINE PROGRAM—OPERATION AND MAINTENANCE

Architectural Services $54.

Caretaking Services $11,740.

Data Processing Services $3,770—Government of Canada—Environment Ottawa Ont $3,310.

Engineering Services $126,109—Computing Devices Company Ottawa Ont $17,210, C D Gould Seattle Wash USA $2,778, William James Hamilton Ont $6,000, Government of Canada—National Research Council Ottawa Ont $8,384, Seaboard Surveys Fredericton NB $5,025, Swan Wooster Eng Vancouver BC $10,500, Trow & Associates Sudbury Ont $2,334.

Hospitality Services $518.

Legal Services $2,721.

Other Business Services $64,134—R P Blais Ottawa Ont $2,175, Island City Enterprises Brockville Ont $2,620.

Photographic Services $1,220.

Printing Services $1,944.

Protection Services $34,825—Canadian Corps of Commissionaires Esquimalt BC $31,871.

Registration Fees $172.

Training Education Services $758.

MARINE PROGRAM—CAPITAL (See Section 32 for details)

Architectural Services $21,099.

Data Processing Services $5,694.

Engineering Services $530,911.

Legal Services $2,374.

Other Business Services $29,481.

Other Real Estate Services $3,700.

Other Types of Services $236.

Photographic Services $5,499.

Printing Services $2,077.

TRANSPORTATION AND OTHER ENGINEERING—OPERATION AND MAINTENANCE

Architectural Services $4,055—M M Dillon Ltd Ottawa Ont $3,994.

Caretaking Services $361.

Engineering Services $90,449—C C Parker and Associates Hamilton Ont $22,298, M M Dillon Ltd Ottawa Ont $30,786, Wooster Swan Vancouver BC $9,248, Willis Cunliffe Tait and Co Ltd New Westminster BC $10,000, Wyllie & Ufnal Ltd Ottawa Ont $16,669.

Hospitality Services $81.

Legal Services $13.

Other Business Services $26,424—Ministère de la voirie Montreal Que $21,253.

Photographic Services $350.

Printing Services $66.

Registration Fees $74.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL (See Section 32 for details)

Catering Services $3,520.

Engineering Services $265,794.

Management Consulting Services $3,303.

Other Business Services $2,085.

Other Types of Services $3,382.

Photographic Services $6,740.

REGIONAL ECONOMIC EXPANSION

Business Services $1,682,407—Agence Elle Québec Que $4,986, R D Anderson Maple Creek Sask $2,139, Barbara's Office Personnel Ottawa Ont $192,472, N Bastarache Moncton NB $4,142, Berlitz School of Languages Winnipeg Man $2,860, Chamber of Commerce for Quebec Montreal Que $50,000, H V Chapman and Associates Toronto Ont $24,175, Christina's Personnel Ltd Ottawa Ont $6,426, T D Coughlan and Sons Ltd Halifax NS $6,879, Direction Personnel Service Montreal Que $15,332, DOT Personnel Services Toronto Ont $41,129, Dun & Bradstreet of Canada Ltd Toronto Ont $38,015, The Employment Center Ottawa Ont $18,911, Girl Friday Edmonton Alta $2,973, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $416,185, Industrial Overload Ottawa Ont $18,657, W M Kane Val Marie Sask $3,381, Kelly Girl Service Montreal Que $51,548, Kelly Girl Service of Canada Ltd Ottawa Ont $32,542, O Legault Jr Val Marie Sask $2,171, Manpower Temporary Services Ottawa Ont $39,215, Maple Creek Animal Clinic Co Ltd Maple Creek Sask $2,613, Miss 500 Ottawa Ont $61,658, Miss Stacey Personnel Ottawa Ont $35,160, Office Extras Toronto Ont $65,128, Office Overload Montreal Que $65,445; Ottawa Ont $36,987; Toronto Ont $49,370; Victoria BC $7,930 and Winnipeg Man $8,918, Ottawa/Hull Personnel Bilingue Ltd Hull Que $2,315 and Ottawa Ont $50,525, Ottawa Selective Placement Ottawa Ont $2,257, Personnel Pool Ottawa Ont $82,175, Selective Temporary Placements Ltd Ottawa Ont $19,303, Servi-Co Quebec Que $2,410, A R Title Consul Sask $2,312, Victor Comptometer Ltd Cambridge Ont $94,472.

Consultant Services $2,363,071—A D I Ltd Fredericton NB $3,000, Affiliated Industrial Projects Ltd Toronto Ont $10,794, Agriculture Economic Research Council of Canada Ottawa Ont $3,706, Alpine Blasting Co Ltd Sherwood Park Alta $30,150, A Anderson Winnipeg Man $16,165, Arbex Forest Development Co Ltd Ottawa Ont $51,846, R Arnfield Toronto Ont $9,072, Benoit Asselin Montreal Que $55,000, Associated Engineering Services Ltd Edmonton Alta $152,149, Associated Engineering Services Ltd Regina Sask $123,190, Atlantic Area Consultants Fredericton NB $14,521, V H Atrill Toronto Ont $5,000, Audlen Projects Ltd Chester NS $192,847, T A Austin Fredericton NB $3,500, G A Baker Ottawa Ont $37,085, H R Baker Ottawa Ont $2,000, W M Baker Toronto Ont $21,193, R N Baugniet Westmount Que $12,487, J H Berg Ottawa Ont $4,800, Berger Tisdall Clark & Lesly Montreal Que $13,674, W M Brese & Associates Ltd Edmonton Alta $13,932, R Bromstein Toronto Ont $2,500, P B Caldwell Montreal Que $12,284, Canada West Foundation Calgary Alta $21,900, Canadian Centre for Entrepreneurial Studies Toronto Ont $2,500, W Carr & Associates Ltd Ottawa Ont $4,900, Catterall & Wright Ltd Saskatoon Sask $32,140, Certec Incorporated Montreal Que $42,750, M Chouinard Montreal Que $3,000, Consultant Group Ltd Saskatoon Sask $3,000, F Cote Montreal Que $2,748, K Cronsberry Ottawa Ont $35,000, G Dargle Halifax NS $10,809, T Decoste Ottawa Ont $2,694, M Devine St John's Nfld $3,149, H R Doane & Co Halifax NS $4,200, F G Driscoll Ottawa Ont $4,328, E K Drodge St John's Nfld $3,500, Dymaxion Research Ltd Halifax NS $5,000, Enviroclean Ltd Willowdale Ont $2,595, Epec Consulting Western Ltd Edmonton Alta $4,413, Epec Consulting Regina Sask $35,045, Ernst & Ernst Edmonton Alta $2,660, J C Evans Ottawa Ont $3,254, N W Gilliat Slave Lake Alta $5,791, Goldfarb Consultants Ltd Toronto Ont $22,000, A J Gossen & Co Saskatoon Sask $9,849, Government of Canada—Agriculture Ottawa Ont $14,420; Statistics Canada Ottawa Ont $8,641; National Film Board Ottawa Ont $10,000 and Supply and Services Ottawa Ont $23,245, E Harman Ottawa Ont $4,559, F Harman Ottawa Ont $4,500, V Hughes Ottawa Ont $2,352, IBM Canada Ltd Don Mills Ont $2,063, Institut Canadien d'Education des Adultes Montreal Que $3,500, Institute of Northern Studies Saskatoon Sask $14,407, Institute of Public Affairs Halifax NS $9,000, Intergroup Consulting Economists Ltd Winnipeg Man $2,182, International Water Supply Ltd Saskatoon Sask $9,356, G P Jenkins Ottawa Ont $6,628, R Bernadat Jouandet Montreal Que $3,009, Keith Consulting Engineers Regina Sask $9,356, T Lamb McManus & Associates Ltd Calgary Alta $6,557, J Landsky Outermont Que $3,573, K Lyne Ottawa Ont $2,032, H J MacDonald Ottawa Ont $8,999, F MacDougall Ottawa Ont $2,500, J A MacMillan Winnipeg Man $4,790, B N Madsen Taber Alta $20,000, Mansfield Consulting Group Toronto Ont $48,752, F McCallum Victoria BC $4,468, S McNally Ottawa Ont $2,680, J D Mollard & Associates Ltd Regina Sask $38,050, N Moyer Moncton NB $5,000, S Murray Ottawa Ont $4,909, Newfoundland Telephone Co Ltd St John's Nfld $2,370, K H Norrie Edmonton Alta $2,800, Peat Marwick and Associates Montreal Que $12,252, Peat Marwick & Partners Toronto Ont $4,950, Province of Newfoundland St John's Nfld $9,973, Reid Crowther & Partners Ltd Calgary Alta $19,069; Regina Sask $39,128 and Winnipeg Man $40,282, P S Ross & Partners Calgary Alta $18,700; Montreal Que $5,000 and Ottawa Ont $4,900, M Schoub Montreal Que $4,500, G C Simms Goose Bay Lab $18,300, C Singer Ottawa Ont $3,617, Southam Marketing Research Services Don Mills Ont $49,000, Stanley Associates Engineering Ltd Calgary Alta $12,827, Steel Company of Canada Hamilton Ont $357,603, Stevenson & Kellogg Ltd Toronto Ont $14,485, Strong Lamb & Nelson Ltd Calgary Alta $13,250, A W Swan Halifax NS $3,345, D F Symington Almonte Ont $5,000, Toman Engineering Co Boissevain Man $44,208, Underwood McLellan & Associates Ltd Calgary Alta $27,383; Underwood McLellan & Associates Ltd Saskatoon Sask $32,383, Underwood McLellan & Associates Ltd Winnipeg Man $38,439, Visual Promotions Montreal Que $5,000, R L Walker & Partners Ottawa Ont $4,900, W L Wardrop & Associates Ltd Winnipeg Man $165,973, D R Webster Vancouver BC $3,500, P Wood Ottawa Ont $3,955, Woods Gordon & Co Toronto Ont $36,802.

Data Processing Services $981,480—Alphatext Limited Ottawa Ont $34,160, Canadian Mailing Ltd Montreal Que $3,449, Computer Sciences Canada Ltd Montreal Que $2,881, ComShare Ltd Rexdale Ont $15,000, Datacap Ltd Ottawa Ont $29,000, Dataline Systems Toronto Ont $37,075, Data Logic Canada Ltd Ottawa Ont $60,316, Digital Methods Ltd Ottawa Ont $6,534, R Dingley Hazeldean Ont $21,802, Dun & Bradstreet of Canada Ltd Toronto Ont $41,510, Government of Canada—Statistics Canada Ottawa Ont $24,123 and Supply and Services Ottawa Ont $6,950, I B M Canada Ltd Don Mills Ont $19,166, Informetrica Ltd Ottawa Ont $7,500, Intellitech Canada Ltd Ottawa Ont $3,409, Mansfield Consulting Group Toronto Ont $6,849, Quasar Systems Ottawa Ont $6,571, Sask Comp Regina Sask $21,264, I P Sharp Associates Ltd Toronto Ont $13,117, Systems Dimensions Ltd Ottawa Ont $617,875.

Photographic $199,998—Government of Canada—Secretary of State—Canadian Government Photo Centre Ottawa Ont $3,424; Information Canada Ottawa Ont $12,506 and National Film Board Ottawa Ont $177,410, Machair Survey Ltd Calgary Alta $4,173.

REGIONAL ECONOMIC EXPANSION—*Concluded*

Scientific and Research $82,162—Leonard & Partners Montreal Que $77,016, Province of Manitoba Winnipeg Man $3,339.

Miscellaneous $440,208—Berlitz School of Languages Winnipeg Man $25,271, R Bilodeau Ottawa Ont $7,062, Canadian Corps of Commissionaires Ottawa Ont $29,156 and Regina Sask $21,015, Crerar Lutes & Shantz Brooks Alta $2,672, Dupperon Service Saskatoon Sask $2,450, Government of Canada—External Affairs Ottawa Ont $16,225; National Health and Welfare Ottawa Ont $5,615; Public Service Commission Ottawa Ont $22,133 and Supply and Services Ottawa Ont $209,503, Modern Building Cleaning Regina Sask $14,347, Rite Way Cleaning Service Ltd Regina Sask $3,945, R Stevens Hoosier Sask $4,860, Systems Dimensions Softwarehouse Ltd Ottawa Ont $3,715.

SCIENCE AND TECHNOLOGY

Ministry of State

Consultant and Contract Services $158,554—Alchris Development Ottawa Ont $4,500, Association of Universities and Colleges Ottawa Ont $5,260, L Barsony Ottawa Ont $6,250, A Beaulnes Lucerne Que $2,880, P Bournival Ottawa Ont $4,935, Brace Research Institute Ste Anne de Bellevue Que $5,000, M Brasch Kingston Ont $2,532, J W Bulcock St John's Nfld $2,591, Canadian Facts Co Ltd Toronto Ont $36,924, A J Coleman Queen's University Kingston Ont $4,450, Decisions Systems Ltd Toronto Ont $4,300, O Dubas Cantley Que $15,963, A Farine Montreal Que $3,376, Government of Canada—Public Service Commission Ottawa Ont $19,813; Statistics Canada Ottawa Ont $57,000; National Research Council Ottawa Ont $7,535 and Supply and Services Ottawa Ont $20,031, R H Grasley Toronto Ont $10,248, G M Griffith Vancouver BC $10,797, Edward B Harvey Toronto Ont $9,828, Institut Culturel et Linguistique Montreal Que $3,823, Institut de Recherche de l'Hydro Quebec Varenne Que $81,129, M J L Kirby Halifax NS $3,600, R Lacroix Montreal Que $2,000, M Laing Ottawa Ont $2,925, Simon Landry Ottawa Ont $2,014, P A Lapp Ltd Toronto Ont $9,558, J F Legg Ottawa Ont $2,111, Local Arrangements Committee—Department of Sociology—University of Toronto Toronto Ont $4,962, R Lussier Ottawa Ont $3,645, M Martel Ottawa Ont $7,628, Mosaic Consultants Ottawa Ont $7,056, P A S Action Services Ltd Ottawa Ont $2,720, Peat Marwick and Partners Toronto Ont $28,250, R Prevost Montreal Que $2,515, J B Reid Quebec Que $8,011, P S Ross and Partners Ottawa Ont $4,500, H L Smith Ltd Vancouver BC $39,290, Systems Approach Ltd Ottawa Ont $14,568, Thames Group Research London Ont $4,139, Dr L M Thur Montreal Que $2,576, Undersea Research Toronto Ont $4,052, Universities of: Quebec Ste Foy Que $5,900 and Toronto Toronto Ont $4,962, University of Toronto Press Toronto Ont $5,000.

Training and Education Services $18,278—Government of Canada—Public Service Commission Ottawa Ont $2,325; Treasury Board Ottawa Ont $7,500 and Supply and Services Ottawa Ont $2,595.

Protection Services $31,165—Canadian Corps of Commissionnaires Ottawa Ont $6,493, Government of Canada—Supply and Services Ottawa Ont $2,594, Grant Security Services Ltd Ottawa Ont $22,078.

Printing Services $35,225—Government of Canada—Supply and Services—Printing Operations Ottawa Ont $31,617.

Photographic Services $4,296—Campbell's Reproduction Ottawa Ont $2,817.

Data Processing Services $64,678—Alphatext Systems Ltd Ottawa Ont $4,639, Dataline Systems Ltd Toronto Ont $2,965, Government of Canada—Statistics Canada Ottawa Ont $2,207, I P Sharp Associates Toronto Ont $5,822, Systems Dimensions Ltd Ottawa Ont $46,041.

Other Business Services $111,029—H V Chapman and Associates Toronto Ont $3,017, Kelly Girl Services of Canada Ltd Toronto Ont $2,391, Miss 500 Ottawa Ont $17,896, Office Overload Ottawa Ont $78,661, Temploy Ottawa Ont $4,552.

Hospitality $10,233.

Commercial Acquisition Services from Department of Supply and Services $3,049.

Photocopying Services $46,454—Xerox of Canada Ltd Don Mills Ont $44,428.

Photocomposition Services $15,276—Alphatext Systems Ltd Ottawa Ont $14,227.

Other Types of Services $274.

Science Council of Canada

OPERATIONS PROGRAM

Scientific Services $2,000.

Data Processing Services $3,934—I P Sharp & Associates Limited Toronto Ont $3,419.

Management Consultants and Contract Research $304,735—Austrian Catering Services Ottawa Ont $4,072, Cambrian Engineering Group Limited Mississauga Ont $5,000, Canadian Institute of Actuaries; Canadian Information Processing Society; The American Statistical Association Division II and Canadian Operations Research Association of Canada Ottawa Ont $43,961, Canadian Public Health Association Ottawa Ont $2,000, Canadian Resourcecon Limited Vancouver BC $37,075, I D Chapman Peterborough Ont $2,200, L A Dernoi Montreal Que $2,000, M G Gibbons Wilmshlow Chechire England $3,913, J M Gilmour Montreal Que $10,134, E Gourdeau Quebec Que $27,619, Hedlin Menzies & Associates Limited Vancouver BC $20,351, D Hunka Ottawa Ont $5,251, Kenting Limited Calgary Alta $3,500, F H Knelman Santa Barbara Cal USA $2,724, Le Chateau Montebello Montebello Que $2,024, J J Ledden Montreal Que $7,124, Pallister Resource Management Limited Calgary Alta $2,500, K J Rea Toronto Ont $22,508, T W Settle Guelph Ont $2,985, Software Brokers Limited Oakville Ont $3,557, Universities of: Montreal Montreal Que $11,687, Manchester Manchester England $4,544 and Waterloo Research Institute Waterloo Ont $49,683.

Reporting Services $6,673—International Simultaneous Translation Services Montreal Que $5,310.

Steno and Clerical Services $13,289—DOT Personnel Services Toronto Ont $7,055, Personnel Pool Otttawa Ont $4,515.

Other Types of Services $4,300.

SECRETARY OF STATE

ADMINISTRATION PROGRAM

Program Operation $65,936—Alana Plastics Ltd Montreal Que $5,922, Government of Canada—Department of National Health and Welfare Ottawa Ont $8,952 and Department of Supply and Services—Bureau of Management Consulting Ottawa Ont $15,637, Canadian Scene Agency Toronto Ont $4,884, Eiko Emori Ottawa Ont $2,474, Robert Gilles & Associates Ltd Montreal Que $2,632, Stan Martyn Toronto Ont $3,500.

Security Services $86,806—Grant Security Services Ltd Ottawa Ont $40,805, Government of Canada—Department of Supply and Services (Receiver General) Ottawa Ont $23,005.

Printers $14,720—Government of Canada—National Film Board (Receiver General) Ottawa Ont $11,821.

Secretarial Work Fees $109,368.

Medical Fees $8,952.

Management Consultants $21,062.

Hospitality Public Servants $11,669.

Data Processing $21,856.

Photography other than Motion Picture $8,436.

Training Fees and Registration $3,077.

Training $12,703.

Designers $33,299.

Translation and Revision $4,562.

Other Types of Services $5,049.

BILINGUALISM PROGRAM

Program Operation $164,803—Paul Fox Toronto Ont $21,200, Bruce Keith Ottawa Ont $3,450, Government of Canada—Department of Supply and Services (Receiver General) Ottawa Ont $8,274.

Other Security Services $17,590.

Secretarial Work Fees $12,192.

Other Types of Services $4,567.

ARTS AND CULTURE PROGRAM

Program Operation $430,968—April Wine Toronto Ont $2,000, John Allan Cameron Halifax NS $2,500, Canadian Conference of the Art Toronto Ont $3,200, Cinema Vox Cannes France $2,005, Dancing Waters New York City NY USA $5,000, Dixon Bailey Associates Toronto Ont $3,735, Erinsharn Productions Ottawa Ont $2,000, Garden Brothers Circus Montreal Que $4,250, Government of Canada—National Arts Centre Ottawa Ont $5,237; National Capital Commission Ottawa Ont $10,795, Receiver General Ottawa Ont $201,852 and Supply and Services—Bureau of Management Consultants Ottawa Ont $83,560, Hanright Eudeom Ltd Ottawa Ont $8,800, Joan Horsman Toronto Ont $4,000, Institute for Behavioural Research Downsview Ont $4,000, Yves Lacaille (Ville Emard Blues Band) Montreal Que $7,000, James Leroy Toronto Ont $3,500, Les Agences Loman Montreal Que $4,500, Les Productions Quiry de Paris Paris France $5,000, James Lorimer Toronto Ont $2,525, Guy Mauffette Ottawa $12,000, Ottawa Hull Hydroplane Ottawa Ont $12,000, Lise Payolle Ottawa Ont $3,000, Charles A Pope Ottawa Ont $4,100, D Rouleau Quebec Que $4,450, Stampeders Calgary Alta $2,000, Swinging Shepherd Ent Ltd Toronto Ont $3,000, John D Turner Ottawa Ont $2,700, University of Carleton Ottawa Ont $4,659.

Motion Picture Production and Distribution $14,179—Government of Canada—National Film Board (Receiver General) Ottawa Ont $5,600.

Photography Other than Motion Picture $11,167—Government of Canada—Supply and Services—Canadian Government Printing Bureau (Receiver General) Ottawa Ont $2,518.

Printers $21,601—Government of Canada—National Film Board (Receiver General) Ottawa Ont $18,509.

Other Security Services $4,917.

Management Consultants $110,089.

Contract Research $7,079.

Personal Service Contracts $1,600.

Designers $13,263.

Secretarial Work Fees $33,236.

Research & Surveys $6,286.

Hospitality Public Servants $4,450.

Consulting and Research Fees $3,308.

Other Types of Services $2,964.

EDUCATION SUPPORT PROGRAM

Program Operations $226,127—Walter Hettich Ottawa Ont $3,225, Government of Canada—Receiver General Ottawa Ont $150,000 and Statistics Canada Ottawa Ont $35,000, D A Stager Toronto Ont $2,300.

Secretarial Work Fees $7,439.

Other Types of Services $3,390.

TRANSLATION PROGRAM

Program Operation $393,149—Actra Translations Ottawa Ont $4,283, Dikran Aganian Outremont Que $4,127, Gerald X Amey Almonte Ont $3,995, Jean Arvis Quebec Que $5,912, Auclair Raffett Zelnick & Associates Montreal Que $27,369, Jules Beaugrand-Champagne Ville Saint Laurent Que $11,926, Massue Belleau Laval Que $9,368, Paul Bouchart d'Orval Montreal Que $14,000, Jeanne Bourque Montreal Que $7,092, Gilles Caille Drummondville Que $8,164, Capital Translation Ottawa Ont $2,017, Gaston Chamaillard Montreal Que $8,658, Pierre Chantefort Pointe Claire Que $2,925, Henri Charbonneau Ottawa Ont $7,562, Charlez Translation Ltd Toronto Ont $9,339, H G Classen Ottawa Ont $18,040, Nancy Cote Outremont Que $5,187, James Watson Cox Ottawa Ont $12,897, David Delachevrotiere Victoria BC $20,205, Jean Raymond Denault Mon-

SECRETARY OF STATE—*Continued*

treal Que $3,769, Jean Marc Desrochers Ottawa Ont $9,026, Felix Jules Dewonck Wedder Crossing BC $6,855, Georges Dorval Ottawa Ont $11,159, Eric Essex Montreal Que $1,398, Bernard Esterez Montreal Que $2,242, Fernand Falchier Ottawa Ont $7,429, Guillaine Fortmann Montreal Que $7,293, Jean Claude Gemar Montreal Que $2,196, Loic Gouadec Ottawa Ont $6,314, Vladimir Hornof Trois Rivieres Que $3,075, Camille Hudon Ottawa Ont $7,152, Inter-Info Conferences Services St Eustache Que $9,760, Yves Jean King's County NS $5,577, Theresa H Karlsson Duncan BC $4,750, W F Kelly Victoria BC $13,025, Marcel Lacourciere Lucerne Que $8,807, Roger Laissy Montreal Que $13,451, Leopold Lamontagne Ottawa Ont $19,176, Robert Lang Ottawa Ont $18,885, Hugette Laviguer Montreal Que $2,439, Leyder Enregistre et Associates Montreal Que $8,217, Luma Translations Regd Ottawa Ont $13,064, Montreal University Montreal Que $53,436, E J MacDougall Dundas Ont $17,388, Pierre Marchal Ottawa Ont $3,886, John D McIntosh Vancouver BC $3,090, Lucienne Muller Ottawa Ont $8,427, Naperco Enrg Montreal Que $3,861, Georges Neray Montreal Que $5,233, Nowosielski Montreal Que $12,423, C E Park Ottawa Ont $4,312, Chantal Pirlot Hull Que $5,990, George de Pistolekors Montreal Que $3,363, Jean-Marc Poliquin Ottawa Ont $11,301, L G Putnam Saskatoon Sask $2,000, Jean-Pierre Quijano Outremont Que $7,333, Guy Rondeau Ottawa Ont $5,000, Georges Sabouret Ottawa Ont $9,478, Sainc Ottawa Ont $2,000, Magda Samek Montreal Que $3,580, SMA (Société de Mathématiques Appliquées) Inc Hull Que $5,500, Sotravia Traductions Techniques Enrg Ottawa Ont $30,466, T Thorpe Ottawa Ont $3,936, Traduco Ottawa Ont $2,837, Traducteurs Médicaux Montreal Que $13,546, Traductions Nautilus Ltd Quebec Que $7,338, Alice Tsai Ottawa Ont $4,956, University of Montreal Montreal Que $41,166.

Data Processing Services $85,023—Systems Dimensions Ltd Ottawa Ont $55,431.

Interpreters $279,589—Patrick Conlon Ottawa Ont $2,160.

Translation and Revision $2,177,664—James Bradford Ottawa Ont $4,343, Paul Bouchart Zelnick Ottawa Ont $9,383, Jules B Champa Ottawa Ont $9,930, Pierre Lasserre Ottawa Ont $3,587, Jean Luc Malaerbe Ottawa Ont $2,157, V N Nekrassoff Ottawa Ont $7,421, Nhun et Associés Ltée Montreal Que $4,571, J Nowosielski Montreal Que $5,975, Osgoode Technical Trans Toronto Ont $6,807, Peter Hyde & Assoc Ottawa Ont $12,239, Jean Marie Poirier Ottawa Ont $5,438, Jean Marc Poliquin Ottawa Ont $2,484, Denese Therieault Montreal Que $3,177, Nautil Traductions Sillery Que $5,518, Sauteme Traductions Ottawa Ont $13,308, Versatek Sherbrooke Que $2,580.

Training $3,004—Data Control Institute Willowdale Ont $2,000.

Universities $107,106—University of: Laurentian Sudbury Ont $2,004, Laval Quebec Que $29,120, Moncton Moncton NB $4,400, Ottawa Ottawa Ont $14,820 and Quebec Quebec Que $7,725.

Training Fees and Registration $3,736.

Secretarial Work Fees $343,632.

Other Types of Services $1,552.

CITIZENSHIP PROGRAM

Program Operation $1,061,407—Algonquin College Ottawa Ont $9,000, Alberta Folk Arts Program Edmonton Alta $8,370, Alberta Hostels Society Edmonton Alta $6,807, H E Aubin Edmonton Alta $4,000, Dal Brodhead Metcalfe Ont $3,000, Jean Bruce Ottawa Ont $10,000, Art Beers Ottawa Ont $16,605, Canadian Association of Statutory Human Rights Agencies Fredericton NB $4,000, Canadian Craft Council Ottawa Ont $20,000, Canadian Folk Society Vancouver BC $9,110, Canadian Guild of Crafts Toronto Ont $41,818, Canadian Youth Hostels Association Vanier Ont $13,842, Conseillers Thematiques Enreg Montreal Que $4,000, Conseil des Arts Populaire du Quebec Montreal Que $5,500, Contemporary Research Centre Ltd Toronto Ont $12,200, Croatian Folklore Ensemble Ottawa Ont $2,290, Louis Deschambault Ste Foy Que $2,500, Kildare Dobbs Toronto Ont $10,000, Friesen Kaye & Associates Ottawa Ont $36,350, Robert Fulford Toronto Ont $4,120, Sandra Gotlieb Ottawa Ont $7,000, Eddy Graf Toronto Ont $10,100, Ian Stone & Associates Toronto Ont $4,800, Institute for Behavioural Research Downsview Ont $42,000, Kligman Enterprises Limited Toronto Ont $27,661, L Kos Rabcewicz-Zubkowski Ottawa Ont $4,875, J Koteles Winnipeg Man $5,200, Luc Lamarche Pointe Claire Que $2,000, Land of Young Theatre Company Ottawa Ont $15,600, Rejean Landry Thornhill Ont $4,000, Monique Layton Vancouver BC $3,500, Danielle Lee Ottawa Ont $5,000, Les Hebdos du Canada Quebec Que $5,000, M Lupul Edmonton Alta $2,150, Pamela J Madsen Ottawa Ont $3,600, Manitoba Folk Arts Council Winnipeg Man $7,100, National Association Friendship Centres Ottawa Ont $55,000, National Council of YMCA's Ottawa Ont $10,000, New Brunswick Folk Arts Council Moncton NB $6,200, Nova Scotia Folk Arts Council Halifax NS $6,220, National Arts Centre Ottawa Ont $6,703, Ontario Folk Arts Council Ottawa Ont $6,300, ORLETA Ottawa Ont $2,225, C A Martin Page Toronto Ont $2,800, Martin Claire Pageau Toronto Ont $3,500, Prince Edward Island Multicultural Society Charlottetown PEI $240,208, Price Rubin & Partners Inc Toronto Ont $228,748, Regina & Saskatoon Folk Arts Council Regina Sask $8,000, Rusulka Ottawa Ont $2,225, Redlight Theatre Toronto Ont $5,000, Conchita Sarbadhikari Thunder Bay Ont $5,000, Government of Canada—Public Service Commission—Staff Development Ottawa Ont $2,500, Survey Research Centre Downsview Ont $6,500, Ronald Sutherland North Hatley Que $5,000, W Tarnopolsky Downsview Ont $2,538, Theatre Canada Ottawa Ont $99,779, Third Carreer Research Council Edmonton Alta $4,999, University of: Carleton Ottawa Ont $30,000; Laval Quebec Que $18,500; Moncton Moncton NB $22,000; Ottawa Ottawa Ont $19,461; Queen's Kingston Ont $18,533 and Toronto Toronto Ont $24,500, Suzanne Veit Vancouver BC $3,500, Eric Waddell Montreal Que $4,000, A Wheeler Edmonton Alta $13,000.

Data Processing Services $14,663—Systems Dimensions Limited Ottawa Ont $3,482.

Contract Research $5,003—Native Council of Canada Ottawa Ont $2,500.

Conference Hospitality Staff $7,875—Parliamentary Restaurant Ottawa Ont $2,702.

Accounting Services $5,000.

Other Security Services $19,917.

Management Consultants $8,200.

SECRETARY OF STATE—*Continued*

Program Evaluation $2,000.

Motion Picture Production and Distribution $85,506.

Photography other than Motion Picture $32,617.

Designers $2,574.

Secretarial Work Fees $313,680.

Research and Surveys $18,092.

Storage $3,284.

Hospitality Public Servants $16,201.

Hospitality Non-Public Servants $6,105.

Training Fees and Registration $6,996.

University $3,501.

Training $12,734.

Other Types of Services $11,536.

Canadian Film Development Corporation

Accounting Fees $285.

Legal Fees $28,790—Joseph Beaubien Montreal Que $24,876, Lang Michener & Cranston Toronto Ont $3,914.

Advisor $43,160—Paul Beaupre Montreal Que $8,354, Pierre Bourgault Montreal Que $300, Carole Legault Montreal Que $16,675, Paul Legault Montreal Que $75, Patricia Robertson Vancouver BC $100, E J Rouse Toronto Ont $17,656.

Script Readers $11,495.

National Film Board

Film Makers Fees $2,106,878—Adca Film Inc Montreal Que $9,020, A Alexander Montreal Que $5,031, R Alexander Menlo Park Cal USA $7,675, P Amiguet Outremont Que $5,676, I Angelico Montreal Que $2,500, J Archambault Montreal Que $2,000, M Babin Batiscan Que $4,650, G Barnhill Laval Que $4,325, Bathurst College Bathurst NB $3,725, Bellevue Pathé Que Ltd Montreal Que $6,252, C Bennett Westmount Que $11,099, J Benoit Montreal Que $4,525, G Bernardes Montreal Que $3,129, C Bernier Montreal Que $5,800, P Biggs Ile Perrot Que $8,155, M Blackburn Montreal Que $5,000, A Blanchard Montreal Que $9,886, P Bochner Montreal Que $11,519, R Boily Montreal Que $4,420, P Bonillia Montreal Que $3,936, M Bordeleau Laval Que $3,764, J Borenstein Montreal Que $2,757, G Bouchard Montreal Que $2,996, H Boudrault Bertrand NB $2,100, S Brossard Vaudreuil Que $4,120, M Brault Beloeil Que $5,266, D Brittain Westmount Que $20,294, J Broadhead North Vancouver BC $2,005, J Brown Rosemere Que $6,625, K L Brown Antigonish NS $3,000, K Buck Wakefield Que $7,500, G Budner Montreal Que $18,456, Société Radio Canada Ottawa Ont $18,567, M Canell Montreal Que $10,940, R Capener Montreal Que $11,601, F Capistran Montreal Que $3,700, L Carré Montreal Que $2,500, B Carrière Montreal Que $7,348, M Cayer Montreal Que $2,680, C G Film Enr Outremont Que $4,000, J Chabot Montreal Que $5,000, M Champagne Outremont Que $5,772, P R Chapleau Beloeil Que $2,400, C Chazel Chambly Que $2,680, L Chatwin Mayne Island BC $4,000, J Y Chiperzak Howick Que $7,120, Chrysador Enterprises Regd Montreal Que $2,587, J Churchill Montreal Que $2,297, La Cimaise Ltd Toronto Ont $3,500, Cinepoum Enr Montreal Que $7,425, Cine Sync Ltée Montreal Que $6,255, Cinévideo Westmount Que $5,000, N Cloutier Outremont Que $2,000, S Cohen Montreal Que $3,565, S Colby Montreal Que $3,300, M Collins Ottawa Ont $3,560, M Corber Montreal Que $2,390, Paul Cormier Montreal Que $4,500, J Coutu Outremont Que $4,350, C Couture Lennoxville Que $3,750, P Cowan Montreal Que $9,543, B Cowling Sambro NS $4,600, D Cowling Sambro NS $12,895, D Crosbie Ile Perrot Que $2,360, M Crouillière Montreal Que $8,400, J J Cuvelier Montreal Que $2,212, Cinelume Productions Co Montreal Que $5,475, M Daemen Outremont Que $3,334, C M Daniel Town of Mont Royal Que $9,925, M Dansereau Montreal Que $3,100, A Debellefeuille Montreal Que $8,270, F Deschênes Montreal Que $2,936, S Dewar Toronto Ont $4,500, M Dion Montreal Que $3,004, Y Dion Montreal Que $2,700, T Dolla St Lambert Que $2,350, J Domville Montreal Que $16,045, P Driessen Ville Mont Royal Que $11,550, J Drouin Ville St Laurent Que $7,330, F Dube Montreal Que $6,703, M Duckworth Montreal Que $14,978, Daryl Duke Productions Ltd Vancouver BC $8,000, R Duncan Westmount Que $8,800, C Duquette Montreal Que $4,330, S Duranceau Outremont Que $3,468, J Dyer Ottawa Ont $2,160, T Elliott Hudson Que $6,680, J Fajardo Outremont Que $3,350, R Favreau Montreal Que $5,080, Fiddlehead Films Productions Ltd Montreal Que $3,000, Filmwest Associates Edmonton Alta $15,024, D Fitzgerald Montreal Que $2,800, A Forcier Hemmingford Que $2,500, H Foulds Maple Ridge BC $14,925, S Gabori Outremont Que $12,950, H Gagne Longueuil Que $2,030, Les Productions Jacques Gagné Inc Montreal Que $13,500, A Gagnon Montreal Que $3,539, L Gagnon Montreal Que $7,682, S Garand Montreal Que $3,217, A Gariepy Montreal Que $4,560, M Gauthier Montreal Que $11,160, V Gauthier Montreal Que $9,958, Gemini Productions Toronto Ont $21,000, S Giguere Montreal Que $11,251, H Girard Outremont Que $7,950, P Girard Montreal Que $10,790, R Glover Montreal Que $16,040, B Greene Montreal Que $3,200, Z Grgic Montreal Que $18,230, M Guay Montreal Que $6,520, L Guilbeault Montreal Que $3,950, M H Guillemin Montreal Que $3,900, R Hall Vancouver BC $4,030, M Hebert Brossard Que $17,400, D Hefferman Montreal Que $8,611, A J Herman Reg'd Montreal Que $8,240, I Hiscox Pointe Claire Que $2,440, I Horsky Montreal Que $5,110, J Hubert Nanaimo BC $2,760, S Humble Willowdale Ont $3,025, J Hutton Toronto Ont $3,149, C Jobin Montreal Que $5,247, L Jobin Montreal Que $3,585, R Karstens Montreal Que $8,025, T Kennedy Montreal West Que $3,750, A O'Malley Keyes Laval Que $2,730, A Kitzanuk Montreal Que $13,854, Productions Klein Inc Montreal Que $22,100, A Komaromi Montreal Que $3,445, L Krizsan Halifax NS $2,432, R Kroitor Montreal Que $17,115, J C Labrecque Verchères Que $5,250, M Lahaie Montreal Que $3,435, J Laing Montreal Que $10,045, E Lambert Sutton Que $4,000, M Lanctot Los Angeles Cal USA $2,500, B Langlois Montreal Que $4,220, C Langlois Terrebonne Que $10,814, P E Lapalme Vaudreuil Que $3,200, C Laverdiere Montreal Que $2,560, J Laverdiere Quebec Que $3,750, C Leaf Ville St Laurent Que $10,760, M Leclerc Ile Cadieux Que $2,572, Andre Leduc Montreal Que $9,060, C Le Gallou Montreal Que $5,390, F Lenk Montreal Que $3,975, J Lerman Montreal Que $10,532, D Liberman Montreal Que $8,600, L Lupien Terrebonne Que $7,350, B McCoughny St Hubert Que $2,080, P McCaw Montreal Que $6,312, D McKay Vancouver BC $2,000, N McGovern Vancouver BC $3,407, E

SECRETARY OF STATE—*Continued*

MacAulay Ile Perrot Que $12,837, L MacAulay Ile Perrot Que $2,336, B MacKay St Andre Est Que $13,153, P Magny Montreal Que $6,394, P Maheu Morin Heights Que $5,500, F Mankiewicz Outremont Que $5,000, J R Marcotte Montreal Que $6,390, D R Martin Vancouver BC $2,083, R Mason Don Mills Ont $3,577, W Mason Old Chelsea Que $6,000, M P Maurice Morin Heights Que $3,000, A Melancon St Mathieu de Laprairie Que $6,700, V Merrill Montreal Que $7,900, R Michon Montreal Que $3,319, T Mihailoff Noyan Que $2,200, B Moir Outremont Que $5,115, Mont Royal Synchro Inc Montreal Que $6,536, R Morellec Montreal Que $3,950, W Morris Vancouver BC $2,800, A Murray Outremont Que $14,683, A Neidik Westmount Que $5,500, J Newell Montreal Que $2,280, Nimbus Films Ltd Ottawa Ont $17,000, W Nold Boucherville Que $2,000, J Normand Montreal Que $2,000, M Normandin Montreal Que $7,382, G Novak Montreal Que $7,915, A Obomsawin Montreal Que $14,844, Parallel Institute Montreal Que $9,200, I Patel Montreal Que $16,415, S Patterson Vancouver BC $3,635, M Pauze Hemmingford Que $7,200, H Pedlar Vancouver BC $7,660, J Pedlar Vancouver BC $6,225, J Perlman Montreal Que $10,682, B Petawabano Mistassini Que $2,835, F Pilon Montreal Que $3,900, K Pindal Ste Dorothee Que $2,000, M Poirier Moncton NB $2,550, B Pollard Charlottetown PEI $5,290, L Portugais Montreal Que $8,390, J Patterson Montreal Que $9,787, E Preston Montreal Que $6,400, F Protat Montreal Que $2,246, T Radford Edmonton Alta $11,775, I Rankin Montreal Que $7,125, P Raymont Montreal Que $26,075, N Read Eastman Que $2,471, J Rehder Pointe Claire Que $6,933, E Reid Films Montreal Que $13,450, T Reid Montreal Que $5,592, S Relzic South Burnaby BC $11,687, T Remerowski Montreal Que $12,200, B Richardson Montreal Que $15,108, B Rivard Enr Montreal Que $5,298, S Robertson Montreal Que $18,510, R Robesco Montreal Que $8,539, R Rojas Montreal Que $4,500, L Rose Downsview Ont $9,500, M Rousseau Montreal Que $7,900, F Roux Montreal Que $2,000, S Roy Dieppe NB $3,750, U Ryghe Montreal Que $6,300, M Sabourin Montreal Que $5,511, A Sauve Montreal Que $9,163, M Savoie St Basile le Grand Que $9,277, T Schioler Huntingdon Que $3,890, E Schmidt Vancouver BC $8,610, S Schouten Montreal Que $9,665, G Senecal Westmount Que $4,935, J Senecal Montreal Que $5,245, N Shapiro Montreal Que $7,729, R M Shapley Montreal Que $11,227, B Small Vancouver BC $2,608, A Smith Montreal Que $2,325, L Smith Cambridge Mass USA $4,500, M Smith Vancouver BC $2,466, Société Cinematographique de l'Estrie Inc Sherbrooke Que $5,500, V Soe Huntingdon Que $2,600, C Solomon Toronto Ont $3,000, Sonolab Inc Montreal Que $16,874, Soomet Eastman Que $4,275, V Sool Montreal Que $11,087, P Starr Montreal Que $5,880, F Steele Montreal Que $9,700, J Strasberg Montreal Que $3,975, D Sutherland Montreal Que $6,360, D Sylvestre Montreal Que $7,322, Synchro Quebec Montreal Que $8,850, Télé-Montage Montreal Que $7,400, A Théberge Montreal Que $3,500, G Thomas Montreal Que $11,127, D Tremblay Ste Foy Que $2,150, D Tremblay Montreal Que $6,645, L Trow Outremont Que $4,637, L Valenzuela Ottawa Ont $3,000, G Vansier Montreal Que $10,850, Van Der Linden Films Reg'd Lachine Que $6,408, P Veilleux Longueuil Que $8,000, R Verge Montreal Que $14,196, S Viau Montreal Que $3,063, M C Viljoen Outremont Que $8,565, F L Wagner Westmont Que $5,274, J Walczewski Que $4,000, G Walker Que $14,510, R Webber Dollard des Ormeaux Que $13,641, J Weldon Montreal Que $15,369, West Baffin Esquimo Co-Operative Ltd Cape Dorset NWT $2,852, T Westman Vancouver BC $6,148, S Wilson Vancouver BC $4,250, P Wingfield Westmount Que $2,520, L Wright Outremont Que $12,390,

Performers Fees $322,106—R Cailhier Katevale Que $5,700, Anne Dandurand Montreal Que $2,104, Lawrence Dane Toronto Ont $6,000, Max Ferguson Ltd Toronto Ont $3,800, C Gauthier St Antoine sur Richelieu Que $2,975, S Gillard Montreal Que $3,286, P Gobeil Sherbrooke Que $5,389, W Gough St John's Nfld $3,000, L Guilbeault Montreal Que $7,053, Ken James Toronto Ont $2,389, Claude Jutras Montreal Que $7,449, Budd Knapp Montreal Que $2,731, L Ladouceur Montreal Que $3,855, Jean Lapointe Ville Mont Royal Que $3,186, Lise Lasalle Montreal Que $2,335, G L'Ecuyer Outremont Que $5,401, M Legault Beloeil Que $5,671, J M Lemieux Montreal Que $3,964, S L'Italien Durham Sud Que $5,329, J P Masson Montreal Que $2,435, A Melançon St Mathieu de Laprairie Que $4,762, J Morand Montreal Que $2,110, G Pinsen Toronto Ont $12,000, Y Roy Outremont Que $2,769, C Semchyshym Winnipeg Man $2,188, A Stewart Laval Que $6,000, J Thisdale Montreal Que $5,120.

Musicians Fees $145,113—Pierre F Brault Inc Montreal Que $3,500, W Brooks Montreal Que $12,392, Ken Campbell Ottawa Ont $5,224, Jean Carignan Delson Que $3,359, L Crosley Low Que $8,565, G Fleming Montreal Que $3,473, The Huggett Family Ottawa Ont $3,600, Edd Kalehoff Productions Inc New York City NY USA $3,500, Ben Low Montreal Que $3,756, Les Productions François Dompierre Inc Montreal Que $5,245, N Roger Laval Que $7,118, VIP Ltd Victoria BC $2,000.

Technicians Fees $353,720—Atomic Film Productions Inc Piedmont Que $7,624, S Beauchemin Piopolis Que $3,840, J Blain Montreal Que $3,721, T Blain Vancouver BC $6,010, W G Bradley Jr St Laurent Que $7,816, Roger Cadieux Enr Montreal Que $6,923, D Caulfied St Laurent Que $17,224, Jacques Chevigny Enr Montreal Que $14,047, A Clavier Montreal Que $15,224, A Corneau Montreal Que $4,878, Louis Daôust Enr Montreal Que $3,033, P Desrochers Montreal Que $4,695, S Dion St Laurent Que $4,725, M Drolet Lachine Que $6,318, Paul M Dugas Ottawa Ont $2,042, A Dussault Montreal Que $3,852, R Fauteux Montreal Que $2,590, B Goussard Outremont Que $7,773, B Heino Roxboro Que $3,687, P Lapointe Montreal Que $7,780, Aldo La Ricca Montreal Que $2,854, S Leblanc Montreal Que $3,486, C Lefebvre Oka Que $18,472, C A Levy Roxboro Que $5,873, S Malovecho St Laurent Que $5,753, L Marchand Montreal Que $3,299, R Marcoux Montreal Que $11,056, C Massicotte Montreal Nord Que $9,898, Vital Millette St Sauveur des Monts Que $7,064, R Nichol Montreal Que $10,737, Nimbus Films Ltd Ottawa Ont $6,000, K O'Connell Laval Que $4,662, R O'Shaughnessy Laval Que $10,138, J Paquette Boucherville Que $2,170, R Patton Vancouver BC $3,842, P Pronovost Montreal Que $2,281, G Proulx Laval des Rapides Que $12,940, J Rival Montreal Que $3,273, G Roy St Constant Que $5,252, G St Onge Montreal Que $4,658, A Sawyer Laval Que $9,671, R Skerrett St Hubert Que $6,308, B Small Vancouver BC $4,105, Sonagen Enr Montreal Que $2,774, L Wiggins Cartierville Que $2,242, S Vertu Montreal Que $7,596.

Consultants and Researchers Fees $213,304—I Ball Montreal Que $8,000, E Bonder Montreal Que $2,200, M Bryans Westmount Que $6,050, Bureau des Recherches en Audio

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Visuel Montreal Que $2,500, Canadian Film Institute Ottawa Ont $3,000, M Canell Montreal Que $2,700, F Capistran Montreal Que $2,300, J Chabot Montreal Que $2,600, Paul Cowan Montreal Que $3,500, Y Dion Montreal Que $2,300, S Dudley Montreal Que $9,260, R Duncan Westmount Que $3,750, B Emo Montreal Que $9,360, B Greene Montreal Que $9,040, Inter Info Associés St Eustache Que $4,000, M Kostash Montreal Que $9,020, F Lazarus Montreal Que $2,000, L Loyo Rosemere Que $2,000, Jean Marcel Sillery Que $3,000, G Peloquin Montreal Que $12,710, D Pinard Montreal Que $12,600, The Probe Group Toronto Ont $4,200, M Sabourin Beloeil Que $6,157, J Spence Toronto Ont $2,000, G Toole St Chrysostome Que $8,875, C Wright Dartmouth NS $7,000.

Writers Fees $69,313—D Brittain Westmount Que $3,600, L Douglas Brown Ltd Vancouver BC $4,675, R Campbell Boonten NJ USA $5,925, Canadian Speakers and Writers Service Ltd Toronto Ont $4,000, Cinesol Enr Montreal Que $2,800, A Douesnard Montreal Que $4,800, D Jack Toronto Ont $2,400, J Jacob Ste Marie de Beauce Que $4,500, P Madden Westmount Que $6,000, F Mankiewicz Outremont Que $3,000, I Mayer Montreal Que $2,125, Mogumedia Inc Montreal Que $3,000, P Turgeon Montreal Que $3,700.

Other Services Fees $1,745,999—J Archambault Montreal Que $6,960, F Auger Sherbrooke Que $2,000, R Awad Westmount Que $7,215, T Ballantyne St André Que $2,500, R Beauchesne Montreal Que $8,274, J Beaudoin Montreal Que $5,850, C Bednar Outremont Que $5,631, R Blouin St Léonard Que $2,225, D Book Vanier Ont $7,100, J Morrazain Boucher Montreal Que $16,963, Brais Frigon Hanley Brett and Minty Ottawa Ont $10,996, J Brooks Montreal Que $2,445, C Brow Montreal Que $10,346, F Brunelle Outremont Que $4,100, K Buck Wakefield Que $2,500, Bureau des Recherches en Audio Visuel Montreal Que $3,360, Canadian Corp of Commissionaires Montreal Que $156,207, Canadian Film Institute Ottawa Ont $15,000, L Carignan Montreal Que $2,640, Huguette Caron Outremont Que $3,754, R Caufield Beaconsfield Que $2,028, G Charbonneau Iles des Soeurs Que $3,200, P Christopher Hamilton Ont $29,660, Lise Denis Cimon Montreal Que $4,000, J Cleinge Ottawa Ont $2,700, C G G L Conseillers en Gestion Inc St Lambert Que $9,240, Co Jac Photography Ltd Saint John NB $4,029, Cinesol Enr Montreal Que $2,342, J Y Collette Outremont Que $2,600, R Colpitts Cliften Royal NB $2,600, R Côté Laval Que $2,818, Jean Coutu Montreal Que $7,640, L Craig Montreal Que $5,422, M Daemen Outremont Que $3,511, R Dale Toronto Ont $2,200, F Dansereau Montreal Que $4,250, Dauphinais et Charbonneau Montreal Que $21,398, C Davidson Montreal Que $3,275, O Denisko Toronto Ont $4,375, H De Ravinel Montreal Que $2,100, R Deschênes Montreal Que $8,190, P Desrosiers Montreal Que $2,000, P Dessureault Cité Vanier Ont $7,215, Deutsches Filmzentrum Bonn Germany $8,153, John De Visser Willowdale Ont $27,100, R Dionne Outremont Que $4,202, L Dille Toronto Ont $5,400, A Dugal Ville St Laurent Que $4,643, Dymaxion Research Ltd Armdale NS $3,000, J Eglington Ottawa Ont $5,760, S E Eriksen Van-Couver BC $14,100, Fast Typesetters of Canada Ltd Montreal Que $2,631, M Faubert Val David Que $8,425, Michel Faubert et Payette et Simms Inc Montreal Que $7,028, Michel Faubert et Typographie Metro Inc Val David Que $4,780, K G Ferris Montreal Que $4,000, J Finesmith Montreal Que $13,961, H Fisher Vancouver BC $2,240, Foto Blohm Associates Ltd Ottawa Ont $3,425, A Galley Toronto Ont $5,330, P Gaudard Montreal Que $9,850, L Gaudet Montreal Que $11,062, N Geoffroy Montreal Que $2,006, H Genge St John's Nfld $2,370, C Germain Outremont Que $3,270, M Gervais Montreal Que $2,357, J Gillis Surrey BC $2,280, G Glover Montreal Que $4,700, T Grant Ottawa Ont $9,607, A Griffin Toronto Ont $5,000, Robin Gunn Ltd Toronto Ont $2,000, C Halavrezos St John NB $2,200, R Hamel Montreal Que $3,360, S Hardlotte La Ronge Sask $2,450, I Hicks Pittsburg Pa USA $2,500, R Hill Dorval Que $2,660, J Hyder Thunder Bay Ont $13,862, M Jones St John's Nfld $2,700, S Kerr Manotick Ont $2,240, T Keller Vancouver BC $4,400, G Lalumière & Associés Inc Montreal Que $19,331, M Lambeth Toronto Ont $3,525, M Laroche Montreal Que $7,044, J C Lavigne Pierrefonds Que $2,710, C Legris Montreal Que $4,625, S Lemieux Montreal Que $2,287, P Levesque Montreal Que $8,960, J Long Vancouver BC $16,200, I MacCormack Montreal Que $14,550, C MacLeod Toronto Ont $3,125, D MacPherson Toronto Ont $15,000, C Malenfant Outremont Que $6,805, M L Mallet Montreal Que $2,456, G Martin Montreal Que $15,000, K Martin Charlottetown PEI $3,805, L Mathieu Toronto Ont $3,000, McGill Student Entrepreneurial Agencies Inc Montreal Que $2,800, T Midson Montreal Que $9,940, L Minsky Vancouver BC $2,300, Missinnipe Committee Sandy Beach Sask $2,000, C Moisan Valleyfield Oue $4,175, Moore & Gentry Engineering Rexdale Ont $3,791, Multi-Services Professionnels Inc Montreal Que $27,253, B Murchison Montreal Que $3,000, National Dream Corporation Thunder Bay Ont $10,400, M Noel Lucerne Que $2,360, Chas O Berderf Toronto Ont $6,150, D Oulton Ottawa Ont $2,625, L Overy Laval Que $5,941, Parallel Institute Montreal Que $3,300, J Pedersen Norton NB $3,655, D Peloquin Montreal Que $2,450, J Perry Halifax NS $2,015, G Pilotte Montreal Que $2,123, C Pinney Vancouver BC $14,826, L Poirier Moncton NB $2,025, E Prinn Montreal Que $13,800, The Probe Group Toronto Ont $13,336, D Pulgar Montreal Que $2,750, J Reeves Toronto Ont $4,200, K Rhoades Montreal Que $4,227, R K Graphics Rep'd Montreal Que $5,052, T Richmond Montreal Que $9,292, E Rill Toronto Ont $2,925, L Roberts Montreal Que $13,664, C Rodrigue Montreal Que $7,280, A Romanovsky Ottawa Ont $19,200, J Rottboll Halifax NS $8,945, S Roy Montreal Que $2,366, M St Laurent Montreal Que $2,350, T Seida Montreal Que $7,154, M Semak Pickering Ont $9,200, Les Services de Traduction Simultanée Internationale Montreal Que $2,211, N Shakery Mill Valley Cal USA $12,500, L Shapiro Toronto Ont $2,000, A E Shiaty Montreal Que $2,625, B Simpson Montreal Que $13,600, D Singer Westmount Que $3,600, L Sky Toronto Ont $9,500, The Skyriver Foundation Anchorage Alaska $6,500, C Stevens Outremont Que $11,235, M Sturgess Montreal Que $2,065, A Swabey & Co Montreal Que $5,210, R Tarnovetsky Ottawa Ont $9,758, A Taylor Montreal Que $9,535, G Therrien Montreal Que $3,300, S R Thon Hubbards NS $3,775, P Thowaldson Toronto Ont $8,828, E Tolmatch Montreal Que $3,770, L Torossi Rome Italy $2,519, D Tremblay Montreal Que $2,800, G Tremblay Quebec Que $6,665, D Vachon Montreal Que $13,781, P Vaillancourt Aylmer Que $2,456, V Valenta Edmonton Alta $6,411, R Van Der Hilst Toronto Ont $3,075, I Verlaan Toronto Ont $2,300, Paul Von Baich Farrellton Que $14,000, Van Berkom Inc Dalkeith Ont $5,462, Varisso Ltd Montreal Que $2,576, P Varley Toronto Ont $4,800,

SECRETARY OF STATE—*Continued*

F Ward Darmouth NS $13,256, S Wodoslawsky Halifax NS $7,886, D Worobey Vancouver BC $14,630, D Wright Dartmouth NS $2,525, M Zannis Outremont Que $8,510.

Contracted Films Fees—Canada $1,837,666—Ako Productions Ltd Toronto Ont $45,300, Alberta Native Communcations Society Edmonton Alta $21,249, Atkinson Film Arts Ltd Ottawa Ont $4,632, Avcor Toronto Ont $5,500, Bomi Productions Ltd Ottawa Ont $13,805, D Brittain Montreal Que $2,000, Briston Productions Ltd Montreal Que $36,061, Carleton Productions Ltd Ottawa Ont $41,613, Chinook Film Productions Ltd Calgary Alta $2,267, Cinelume Productions Co Montreal Que $4,870, Crawley M H Video Ottawa Ont $10,000, Crawley Films Ltd Ottawa Ont $155,894, Dominion Wide Ltd Ottawa Ont $5,964, Dueck Film Productions Ltd Winnipeg Man $28,663, Filmwest Associates Ltd Edmonton Alta $43,789, R Gauthier Hull Que $2,000, Dr C G Hampson Edmonton Alta $2,000, Haverand Productions Ltd Toronto Ont $44,771, Hobel Leiterman Productions Ltd Toronto Ont $15,834, Image Productions Dartmouth NS $2,055, Intermedia Servias Ltd Ottawa Ont $7,001, Inter Video Inc Montreal Que $16,666, Inmedia Inc Ottawa Ont $13,465, International Cinemedia Center Ltd Montreal Que $185,659, Henning Jacobsen Productions Ltd Toronto Ont $39,242, Keg Productions Ltd Toronto Ont $8,537, La Pierre Thomas and Associates Montreal Que $33,000, A Lhotsky Ottawa Ont $3,000, J Littleton Toronto Ont $12,879, McMaster University Hamilton Ont $37,992, Ben McPeek Toronto Ont $11,752, M Mills Productions Ltd St Laurent Que $16,680, Mont-Royal Synchro Inc Montreal Que $2,240, Mosaic Films Ltd Ottawa Ont $21,803, Dan Norris Animation Ottawa Ont $4,951, Gary Nichol Associates Ltd Toronto Ont $7,750, Nimbus Films Ltd Ottawa Ont $78,887, Onyx Films Inc Montreal Que $38,576, Kenn Perkins Animation Ltd Winnipeg Man $7,074, Lawrence Marshall Productions Inc Toronto Ont $17,011, Mowat Film Productions Ottawa Ont $7,000, Terra-Nova Film Productions Ltd Pointe Gatineau Que $4,517, Parker Film Associates Inc Montreal Que $31,383, G Parker Toronto Ont $7,000, Panda Tillicum Productions Ltd Toronto Ont $55,970, Bill Roozeboom Productions Ltd Vancouver BC $7,167, Zolov Productions Inc Westmount Que $123,000, Pojex Films Inc Montreal Que $2,200, Alvin Schwartz Rosemere Que $2,000, Frederick Stevenson Ottawa Ont $2,995, Stewart Green Ottawa Ont $5,000, RRED Studio Ltd Toronto Ont $30,500, Ransom Photographers Ltd Edmonton Alta $37,810, A Schwartz Rosemere Que $8,350, Scott Films Ltd Ottawa Ont $10,646, Sonolab Inc Montreal Que $9,881, D Smith Elora Ont $2,500, Synchro Quebec Montreal Que $2,575, David Thrasher Toronto Ont $5,000, Memorial University of Newfoundland St John's Nfld $17,748, Visual Education Centre Toronto Ont $46,382, Westminster Films Ltd Toronto Ont $112,021, Wilderness Cinegraphic Ltd Richmond BC $131,334.

Contracted Films—Foreign $111,454—Adpower Ltd Hong Kong China $9,667, Arno Studio Copenhagen Denmark $22,883, Amaral Fontoura Rio de Janeiro Brazil $6,132, Film Polski Varsovie Pologne $9,400, Japan International T V Film Exchange Inc Tokyo Japan $2,605, Riversinc Rome $2,601, Seabourne Enterprises (Film Productions) Ltd Maidenhead England $29,015.

National Library

Data Processing Services $290,649—Alphatext Systems Ltd Ottawa Ont $107,378, Digital Methods Ltd Ottawa Ont $36,609, I B M Canada Ltd Don Mills Ont $136,284, Library of Congress Washington DC USA $10,130.

Other Business Services $295,018—American Psychological Association Washington DC USA $2,970, V Belanger Ville D'Anjou Que $21,519, J Brian Malone Fredericton NB $3,041, Smith Irwin Conley Smith Falls Ont $31,689, Universities of: Laval Quebec Que $36,000; Quebec Ste Foy Que $2,211; British Columbia Vancouver BC $5,434 and Victoria Victoria BC $4,050.

Clerical and Secretarial Services $70,792.

Professional and Association Fees $2,506.

Tuition and Other Fees $14,361.

Hospitality $6,202.

National Museums of Canada

Protection Services—A-I-D Security Canada Ltd Ottawa Ont $6,044, Alert Security and Investigations Ottawa Ont $24,143, Associated Audio Ottawa Ont $4,855, British Columbia Corporation Vancouver BC $32,297, Canadian Corps of Commissionaires Ottawa Ont $142,686, Canadian Motorola Electronics Ottawa Ont $61,316, Dominion Electric Protection Company Ottawa Ont $2,194, Government of Canada —Supply and Services (Receiver General) Ottawa Ont $175,581, Grant Security Services Ltd Ottawa Ont $632,020, National Protective Services Co Ltd Ottawa Ont $737,918.

Lecturers Services—Explo Mondo Inc Montreal Que $2,400, National Audubon Society New York City NY USA $2,000, Paskovitch Associates Ltd Ottawa Ont $6,323, F Petrov Montreal Que $2,205, L Pomerantz Evanston Ill USA $4,260.

Consultants and Advisors other than display projects—M C M Cameron $8,000, Community Guardian Company Toronto Ont $8,000, F Hughfeld $2,200, F Newfeld Agincourt Ont $5,870, Government of Canada—Royal Canadian Mounted Police—Biological Division Ottawa Ont $3,938, Receiver General Ottawa Ont $25,476, S Patrick $4,076, Schoeler Heaton Menendy & Lundholm Ottawa Ont $7,940.

Docent and Gicide Fees—P Oxoin Ottawa Ont $2,590.

Insurance—Gill Allan & Co Ltd Ottawa Ont $23,794.

Office Assistance—H V Chapman & Associates Toronto Ont $8,399, DOT Personnel Services Ottawa Ont $4,047, Industrial Overload Ottawa Ont $7,774, Manpower Temporary Services Ottawa Ont $23,790, Miss 500 Ottawa Ont $9,078, Miss Stadey Personnel Ottawa Ont $103,273, Office Overload Ottawa Ont $247,041, Olsten Temporary Ottawa Ont $11,162, Personnel Pool Ottawa Ont $19,944, Technical Overload Ottawa Ont $40,249.

Care and Cleaning of Works of Art, Artifacts and Displays—Fine's Flowers Ltd Ottawa Ont $2,541, Sanco (1972) Ltd Ottawa Ont $11,346.

Designing and Display by Agencies Outside the Corporation—Advance Industries Vancouver BC $13,756, Berger Lisdal Clark Toronto Ont $4,000, A Carlton Ottawa Ont $2,090, Confederation Centre Ottawa Ont $5,000, Design and

SECRETARY OF STATE—*Continued*

Communication Westmount Que $11,354, Design Reproduction Ottawa Ont $2,440, Design Workshop Toronto Ont $6,391, Eiko Emori Ottawa Ont $5,546, Eriksson Padolsky Archts Ottawa Ont $13,500, Historic Resources Branch Ottawa Ont $5,000, Hopping-Kovack-Grinnell Vancouver BC $14,772, Manitoba Museum of Man Winnipeg Man $5,000, Luc Metter Wakefield Que $3,500, New Brunswick Museum Fredericton NB $5,000, New Way Merchandising Ottawa Ont $27,521, Nova Scotia Halifax NS $5,000, Art Price Ottawa Ont $7,250, Provincial Museums and Archives Edmonton Alta $5,000, Receiver General—1C Ottawa Ont $112,391; DPW Ottawa Ont $17,106 and SC Ottawa Ont $4,440, Richard and B A Ryan Ottawa Ont $117,669, Saunders & McFarlane Ottawa Ont $13,272, Savage Sloan Toronto Ont $3,500, Simpsons Contract Toronto Ont $57,922, J Swain Ottawa Ont $2,450, Trans Canada Display Montreal Que $30,008, Western Dev Museum Saskatoon Sask $5,000.

Rental of Exhibition (including the catalogues purchase as part of exhibit)—Museum of Fine Arts Boston Mass USA $30,000 Toledo Museum of Art Toledo Ohio USA $9,900, Walker Art Centre Minneapolis Minn USA $7,840.

Data Processing Services—Alphatext Ltd Ottawa Ont $25,366, Dataline Systems Ltd Ottawa Ont $2,676, Digital Methods Ltd Ottawa Ont $31,171, Epsilon Ottawa Ont $20,994, IBM Canada Ltd Ottawa Ont $35,888, Information Science Industries Ltd Ottawa Ont $14,416, Quantic Data System Ottawa Ont $4,422, Quasar Systems Ltd Ottawa Ont $5,700, S D L Ottawa Ont $26,845, Sycor Toronto Ont $7,712, UNWAC Mississauga Ont $2,196.

Hospitality—Morrison Lamothe Foods Limited Ottawa Ont $19,457, Nate's Ottawa Ont $3,382, B Ostry Ottawa Ont $4,028, Government of Canada—National Film Board—(Receiver General) Ottawa Ont $8,635, Talisman Seaway Motor Inn Ottawa Ont $3,535.

Other Photographic Services—Cooper Beatty Ltd Ottawa Ont $8,847, J L Frund Montreal Que $3,496, R Garner Ottawa Ont $4,781, Intermedia Electronic Services Ltd Ottawa Ont $6,200, Receiver General CGPB Ottawa Ont $53,246; NFB Ottawa Ont $19,000 and PA Ottawa Ont $2,708.

Other Fees and Services—M Beckman Guelph Ont $4,622, Benoit Pronovost Ottawa Ont $3,413, Berger Tisdall Clarke Toronto Ont $4,000, Boyd Moving & Storage Ltd Ottawa Ont $4,664, Bytown Railway Society Ottawa Ont $2,000, Canadian Native Federation Ottawa Ont $2,000, J Campbell Ottawa Ont $4,875, Compoplus Typesetters $5,822, Confederation Centre Ottawa Ont $5,000, Conference Enterprises Pointe Claire Que $5,466, Cooper & Beatty Ltd Ottawa Ont $3,380, Jeffers Eldred Ottawa Ont $11,599, J Evans Ottawa Ont $4,185, S Gadd Ottawa Ont $4,100, J M Hebert Montreal Que $2,000, A Hanes Ottawa Ont $2,632, Hovey and Associates Ottawa Ont $7,814, Larsen & Larsen Ottawa Ont $3,750, P McDonagh & Associates Toronto Ont $3,359, L Mather Lakefield Que $3,500, Montgomery Elevator Islington Ont $2,914, New Brunswick Museum Fredericton NB $5,000, Norless Micro Film Ottawa Ont $3,846, Ontario Railway Association Brampton Ont $12,973, Ottawa Customs Brokers Ottawa Ont $2,753, J W Pang Ottawa Ont $4,700, Receiver General—DPW Ottawa Ont $18,366; DSS Ottawa Ont $94,652; IC Ottawa Ont $36,759 and NFB Ottawa Ont $25,000, R T J Consiltry Ottawa Ont $19,090, A Rogatnick Vancouver BC $2,000, Richard & B A Ryan Ottawa Ont $2,167, The Saskatchewan Saskatoon Sask $7,500, Scholer & Heatron Architects Ottawa Ont $3,499, E Stayer Ottawa Ont $3,300, Canadian Trailmobile Ottawa Ont $3,387, Tri City Flooring Ottawa Ont $3,553, Triple A Arrow Service Ottawa Ont $3,621, W Wishart Ottawa Ont $3,200.

Research Projects including Reports—J Adamson Port Credit Ont $2,140, B Arnott & Associates Toronto Ont $2,000, G Babineau Vancouver BC $4,238, B Bickerton Ottawa Ont $2,000, L & J F Blanchette Providence RI USA $2,500, R Bonnisehen Ottawa Ont $3,500, C Borden Vancouver BC $12,400, J Brumley Medicine Hat Alta $24,750, P Budd Wilsons Corners Que $2,200, N Burpee Rockcliffe Ont $4,487, P T Carter & Associates Ottawa Ont $42,554, R Chambers Saskatoon Sask $8,338, J Cinq-Mars Ottawa Ont $37,607, C Cioffi New York City NY USA $4,800, D Cole Burnaby BC $2,000, D R F Collis $2,000, E Comsiel Bucharest Rumania $3,000, Com/Sult Group Inc Ottawa Ont $4,700, S Curniski Saskatoon Sask $4,000, C Darling Ottawa Ont $2,000, J Dearing New York City NY USA $2,205, E DeMille Calgary Alta $3,121, K Dobbs Toronto Ont $8,119, P Donahue Ottawa Ont $4,500, D Ellis Victoria BC $3,000, E Emori Ottawa Ont $3,522, Ferhuson Frederick Place Ont $2,450, D Fowley $2,200, W Fraser Calgary Alta $2,000, G Frenette Montreal Que $10,380, P Gardner Columbia Mo USA $5,000, R Garner Ottawa Ont $4,900, D Goff Oneida NY USA $4,100, J Goossen St Germain Man $2,000, L Goranson Ottawa Ont $2,278, J Gray Toronto Ont $2,324, C Grimsley Gettysburg Pa USA $2,920, L Guemple London Ont $2,000, Guillon Designers Montreal Que $18,228, K Guild $2,114, B Halpern New York City NY USA $3,500, J P Hardy Ottawa Ont $6,300, N Hay Ottawa Ont $8,492, G Hebert Toronto Ont $2,000, P Hobler Burnaby BC $8,987, R Inglis Ottawa Ont $6,750, E Ingolfsrud Toronto Ont $2,600, G James Ottawa Ont $3,000, P Jermyn Toronto Ont $4,000, M Kahn Byrn Mawr Pa USA $2,500, K I Consultants Waterloo Ont $2,000, S Keene Ottawa Ont $2,800, S Kenyon Coatesville Pa USA $3,200, L Koltun Toronto Ont $2,000, N Kondo Ottawa Ont $5,000, M Kovacs Regina Sask $3,800, M Kresz Budapest Hungary $4,500, G Laberge Ste Foy Que $2,374, L Langmead Toronto Ont $2,971, C Leach London England $3,475, D Legros Garmacks YT $2,800, C Levesque Beauharnois Que $2,500, R Long Regina Sask $8,056, K Love Ottawa Ont $2,000, J Mackinnon Ottawa Ont $2,000, P McIntyre Windsor Ont $3,500, S McNeary Byrn Mawr Pa USA $2,560, L Maiden & Associates Ottawa Ont $2,462, M Marjot Montreal Que $2,500, P Marshall Ottawa Ont $6,800, J Maxwell Chicago Ill USA $2,150, N Milton Ottawa Ont $3,827, L Morgan Cranbrook BC $3,000, F Newfeld Agincourt Ont $13,810, Ontario Rail Assoc Brampton Ont $2,000, P Oxorn Ottawa Ont $2,735, Paskovich Assoc Ottawa Ont $8,683, T Partridge Smiths Falls Ont $6,000, K Peacock Ottawa Ont $3,000, F Petroy Montreal Que $3,076, E Pinhorn Ottawa Ont $2,500, P Plumet Montreal Que $13,491, L Pomerantz Evansville Ill USA $3,020, R Popko Ajax Ont $2,700, B Preston Halifax NS $2,250, R Primeau Aylmer Que $3,185, Price Waterhouse Assoc Toronto Ont $30,000, R M P Biological $7,255, Rangifer Assoc St Catharines Ont $3,500, F Raynauld Montreal Que $3,000, B Reeves Calgary Alta $9,650, S Ritter $5,640, Receiver General NFB Ottawa Ont $14,853, J Ruebenbauer Ottawa Ont $2,500, P Sargent Hazelton BC $2,000, Saskatchewan Research Council Regina Sask $10,500, Savage Sloan Ltd Toronto Ont $2,500, G Sawa Toronto Ont $3,000, N Sharma Ottawa Ont $2,184, T Sims Montreal Que $2,140, R Sketchley Victoria BC $2,076, P

SECRETARY OF STATE—*Continued*

Smith Ottawa Ont $3,100, H Sprenger Winnipeg Man $5,100, A Spry Ottawa Ont $3,000, E Strayer Ottawa Ont $3,300, L Szabo Fredericton NB $3,500, M Szabo Stockholm Sweden $3,700, The Studio Ottawa Ont $3,700, Triple-A-Aero Service Ottawa Ont $3,621, G Tripp Peterborough Ont $21,364, E Turcotte Ottawa Ont $2,700, L Turner London Ont $3,320, E Vintze Montreal Que $3,600, R Wally $2,100, N Wagner Waterloo Ont $4,702, P Wilson Ottawa Ont $2,000.

Design and Display Contracts (Victoria Memorial Building)—B Bamford Toronto Ont $3,600, Benoit Pronovost Silk Ottawa Ont $3,188, Capello Audio Ottawa Ont $3,985, Cooper Beatty Ottawa Ont $9,080, F E Cummings Ottawa Ont $69,074, De Nova Associates Montreal Que $12,403, Digital Electronics Ottawa Ont $6,705, Jan Gas Ottawa Ont $4,172, Leon Goldick Montreal Que $13,564, Industrial Graphics Ottawa Ont $4,677, Art Price Ottawa Ont $3,950, Receiver General DPW Ottawa Ont $42,815 and IC Ottawa Ont $40,016, Saunders McFarlane Ottawa Ont $36,806, Schoeler & Heaton Ottawa Ont $3,500, Simpson's Contract Division Toronto Ont $32,511, Team Canada Display $74,612, Waring Hoffman Baker Toronto Ont $4,487.

Fabrication Services—Apex Press $25,769, Alexanian Ottawa Ont $6,205, Benoit Pronovost Silk Ottawa Ont $4,183, Cooper Beatty Ottawa Ont $3,617, Disney Display Toronto Ont $16,662, Freinds of Museum Victoria BC $21,000, Hovey and Associates Toronto Ont $61,678, A Kennedy $3,150, Kish Studios Ottawa Ont $12,300, Manitoba Museum of Man Winnipeg Man $5,000, J Masfea Interiors $4,789, J Nordenstrons Vanier Ont $2,140, Receiver General IC Ottawa Ont $12,208 and NFB Ottawa Ont $22,050, Ottawa R & R Ottawa Ont $3,000, Simpson's Contract Toronto Ont $71,579, Toronto Dominion Bank Toronto Ont $4,895, Waring Hoffman Baker Toronto Ont $13,800, Western Development Museum Regina Sask $5,000, Wick Bros Orleans Ont $2,400.

Motion Picture Production and Distribution—Campbell Reproductions Ottawa Ont $7,230, Receiver General Ottawa Ont $6,165, Receiver General IC Ottawa Ont $2,012, Receiver General NFB Ottawa Ont $21,144.

Cataloguing—C Cioffi New York City NY USA $4,800, S Keene Ottawa Ont $2,800, S Schofield Ottawa Ont $6,000.

Repairs and Refurbishing—Gross Canada Flights Ottawa Ont $11,593, Ontario Rail Association Brampton Ont $9,607, T Patridge Smiths Falls Ont $7,000, C Smith Ottawa Ont $8,800, C Tollaksen Ottawa Ont $3,000.

Other Types of Services $498,777.

Public Archives

Commissionaire Services $239,379—Canadian Corps of Commissionaires Ottawa Ont $216,538, Grant Security Services Ltd Ottawa Ont $4,104, Outaouais Security Hull Que $17,226.

Data Processing Services $63,357—Alphatext Systems Limited Ottawa Ont $33,082, Control Data Education Institute Willowdale Ont $3,400, Digital Methods Ltd Ottawa Ont $26,875.

Other Business Services $688,108—Bytown Visual Ottawa Ont $62,087, Canadian Microform Ottawa Ont $20,825, Fred F Esler Ltd Montreal Que $14,740, Mail-O-Matic Ottawa Ont $7,467, Marlborough Graphics Ottawa Ont $17,460, New Design Ltd Ottawa Ont $17,819, Ottawa Customs Broker Ottawa Ont $8,205, R L Regor Boucherville Que $6,441, Van Berkom Dalkeith Ont $2,391.

Tuition and Other Fees $70,618.

Hospitality $12,918.

Public Service Commission

Audio Visual Production Services $24,103—Les Editions Solset Montreal Que $2,000, Visual Promotions Ottawa Ont $6,848, Other $15,255.

Clerical, Typing and Stenographic Services $375,720—Automation Centre Ottawa Ont $32,933, Data CAP Ottawa Ont $21,271, Employment Centre Ottawa Ont $2,877, Miss 500 Ottawa Ont $11,052, Office Overload Ottawa Ont $9,666, Personnel Pool Ottawa Ont $3,600, PAS Action Service Ottawa Ont $15,550, Victor Temporaries Ottawa Ont $2,266, Victor Comptometer Ottawa Ont $9,003, Other $267,502.

Commissionaire Services $471,272—Grant Security Services Ltd Ottawa Ont $251,626, Other $219,646.

Computer Services $190,582—Federal Systems of Canada Ottawa Ont $70,376, Hopwood Dunlop Assoc Ottawa Ont $32,101, I B M Canada Ltd Toronto Ont $4,992, I P Sharp Ottawa Ont $5,610, Nartrof Computing Services Ottawa Ont $7,110, Price Waterhouse Assoc Ottawa Ont $22,000, P M I Data Ottawa Ont $2,181, Société de mathématique Inc Montreal Que $6,850, Triquetra Services Ottawa Ont $22,880, Other $16,482.

Examination Paper Preparation Services $4,000.

Examination Supervisors and Assistants $29,446.

Health Services $44,825.

Hospitality Services $54,354.

Laundry and Dry Cleaning Services $2,026.

Management Consultants and Contract Research Service $65,258—Government of Canada—Supply and Services—Bureau of Management Consultants Ottawa Ont $38,013, Other $27,245.

Members Fees—Appeals Board $3,230.

Membership Fees Professional Associations $5,957.

Paper Marking Fees $2,233.

Photography Services $12,306.

Professional and Technical Consulting Services $322,242—D D A Management Consultants Ltd Montreal Que $35,360, Educational Testing Services Princeton NJ USA $14,372, Gredil Inc Quebec Que $4,848, F W Lee Ottawa Ont $4,968, D L McGivern Ottawa Ont $3,300, Pappas and Associates Co Montreal Que $3,582, Pas Action Services Ottawa Ont $11,275, Pira Engineering Ottawa Ont $4,350, Price Waterhouse Associates Ottawa Ont $2,700, Public Industrial Relations Ltd Ottawa Ont $51,727, Quasar Systems Ltd Ottawa Ont $38,050, C W Robert Ottawa Ont $12,700, Trepanier Assoc Toronto Ont $4,899, R C Watier Hull Que $10,992, Other $119.119.

SECRETARY OF STATE—*Concluded*

Training Educational Services $3,021,673—Algonquin College Ottawa Ont $98,759, Alliance Française Ottawa Ont $24,480 and Vancouver BC $34,006, Fraser Adams Ottawa Ont $2,700, Banff School of Fine Arts Banff Alta $36,177, Andrew Berczi Montreal Que $3,000, Judith Bezeredi New Westminster BC $3,000, Dr Walter Baker Ottawa Ont $23,150, Camp Trailfinder Scarborough Ont $5,690, Centre des Jeunes de Sudbury Sudbury Ont $185,502, Centre de Langues Feuille d'Erable Ottawa Ont $521,946, Centre Cultural et Linguistic de Fares Montreal Que $118,067, Centre d'Organisation Scientifique d'Entreprise Montreal Que $15,860, Centre for the Study of Human Interaction Edmonton Alta $35,170, Carleton Opinion Research Services Ottawa Ont $10,673, Communication Design Consultants Ottawa Ont $3,000, CEGEP Ste Foy Que $3,638, G Clark Lucerne Que $2,000, Demesmaker Assoc Montreal Que $14,800, Dartmouth Academy Halifax NS $4,662, R W Evans Assoc Weston Ont $8,112, Ecole Berlitz Ottawa Ont $146,263, Hermes Enterprise Ottawa Ont $10,244, Kaye Friesen Assoc Ottawa Ont $2,000, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $6,430, Dr A Grindlay London Ont $2,000, E Hawkins Assoc Montreal Que $3,550, Hudson Institute Croton NY USA $2,950, Institut de formation Montreal Que $4,500, Informatics Education Ltd Oakville Ont $2,375, Dr W Kelloway Ottawa Ont $2,100, Kovik Communications Montreal Que $2,250, Paule Lapierre Ottawa Ont $2,475, M Landry Montreal Que $7,550, Government of New Brunswick Fredericton NB $15,426, Probe Training Ottawa Ont $133,424, Potentia Consultants Ottawa Ont $3,900, R Pouport Ottawa Ont $4,500, Quasar Systems Ottawa Ont $11,000, Réseau de Développement Montreal Que $6,900, Revay Associates Montreal Que $22,700, Dr G Sarrazin Pte Gatineau Que $6,500, Hart Scott Assoc Ottawa Ont $4,500, Software Brokers Ottawa Ont $4,875, Synectics Inc Boston Mass USA $9,843, Systems Dimensions Ltd Ottawa Ont $4,079, Treasurer of Ontario (Ontario Civil Service) Toronto Ont $36,010, Training Strategies Ltd Toronto Ont $8,166, University of: Alberta Edmonton Alta $6,997, Brock St Catharines Ont $7,550; Laval Quebec Que $14,962; Moncton Moncton NB $76,006, Ottawa Ottawa Ont $3,000; Toronto Toronto Ont $5,800 and York Toronto Ont $11,005, Urwick Currie and Partners Montreal Que $6,246, Veritas Consultants Toronto Ont $14,785, Other $974,420.

Miscellaneous Services $253,039—Corporate Design Assoc Ottawa Ont $2,357, Marcel Didier Montreal Que $34,328, Carbtree Design Assoc Ottawa Ont $18,175, Government of Canada—Public Works Ottawa Ont $13,301, Other $184,878.

Other Types of Services $1,363.

Representation Commissioner

Other Business Services $48,551—Margaret Carson Ottawa Ont $2,620, Nancy Cruikshank Ottawa Ont $4,925, Brian Devlin Ottawa Ont $5,700, Peter C Geertsema Ottawa Ont $4,264, Geoffrey Harris Ottawa Ont $2,455, Donald Huppe Ottawa Ont $3,360, Kathleen Landrigan Ottawa Ont $2,720, Barton Pappas Ottawa Ont $2,590, Gilles Pare Hull Que $9,384, Oswald Peters Ottawa Ont $5,788, Receiver General—Public Works Ottawa Ont $2,031, Edna Villeneuve Thurso Que $2,714.

Other Types of Services $3,919.

SOLICITOR GENERAL

Medical Services $896.

Protection Services Commissionaires $34,035—Canadian Corps of Commissionaires Ottawa Ont $32,760.

Management Consultants and Research $864,650—A R A Consultants Toronto Ont $38,497, Agence Sociale Specialisee de Hull Hull Que $3,800, Les Ateliers Dominique Hull Que $23,143, Canada Consulting Group Toronto Ont $52,022, K Cannings Ottawa Ont $3,600, E Carey Don Mills Ont $2,976, G Cassidy Kingston Ont $12,778, E Cole Ottawa Ont $3,170, Coopers & Lybrand Ottawa Ont $3,325, Community Services for Youth Crime Prevention Toronto Ont $12,150, J D Crawford & Company Ltd Toronto Ont $3,000, G E Desmarais Sherbrooke Que $7,813, P Dick Ottawa Ont $2,816, Elizabeth Fry Society of: British Columbia Vancouver BC $3,800 and Toronto Ont $2,500, Dr E Fattah Vancouver BC $4,574, Foundation for Human Development Toronto Ont $9,663, D Fox Ottawa Ont $5,000, Government of Canada—Royal Canadian Mounted Police Ottawa Ont $13,076 and Supply and Services Ottawa Ont $14,999, S Gunning Ottawa Ont $2,366, Hickling Johnson Ltd Toronto Ont $70,222, G Hopkinson Metcalfe Ont $3,922, John Howard Society of: Nova Scotia Sydney NS $8,000 and Quebec Montreal Que $8,000, J J Kiessling Ottawa Ont $8,600, R Laforest Ottawa Ont $9,535, L J Personnel Consultants Ltd Ottawa Ont $3,675, National Council on Crime & Delinquency Hackensack NJ USA $10,780, Native Clan Organization of Manitoba Winnipeg Man $39,400, J Nuffield Ottawa Ont $5,218, Dr C H Pierce Waterloo Ont $9,500, Prouse Reporting Services Hemmingford Que $17,274, Province of Manitoba—Department of Health and Social Development Winnipeg Man $4,893, Province of Newfoundland—Department of Justice St John's Nfld $5,000, Q L Systems Ltd Ottawa Ont $2,000, A Roberts Calgary Alta $3,366, M Ross Ottawa Ont $7,744, P S Ross & Partners Montreal Que $52,255, Rushton Shanahan and Associates Toronto Ont $13,076, Scott & Aylen Ottawa Ont $15,570, J Stewart Ottawa Ont $17,691, Systems Dimensions Ltd Ottawa Ont $77,898, C Tennenhouse Ottawa Ont $2,390, United Nations New York City NY USA $7,200, Universities of: Carleton Ottawa Ont $68,700, Montreal Montreal Que $43,198; Ottawa Ottawa Ont $2,500, Toronto Toronto Ont $81,961 and Trent Peterborough Ont $5,098, Wimmer Toews Kaufman Kraus & McKay Regina Sask $9,269, YMCA Halifax NS $4,000.

Laundry and Dry Cleaning Services $70.

Data Processing Services $130,684—Automation Centre Ottawa Ont $8,021, Data Systems Limited Toronto Ont $9,953, Federal Systems of Canada Ottawa Ont $19,006, New York Times New York City NY USA $7,648, Quasar Systems Limited Ottawa Ont $22,563, Systems Dimensions Ltd Ottawa Ont $53,142.

Other Services $392,242—E A C Amy & Sons Ottawa Ont $31,659, M G Bowness Hazeldean Ont $4,720, J Couillard Ottawa Ont $6,376, D Davidson Ottawa Ont $2,250, J M Dessureault Hull Que $2,895, H F Feaver Ottawa Ont $2,966, R Fox Ottawa Ont $2,387, E Glinfort Toronto Ont $7,220, Good Business Management Inc Toronto Ont $10,986, Government of Canada—Supply and Services Ottawa Ont $7,261, Institut Philippe Pinel de Montreal Montreal Que $5,000, International Simultaneous Translation Montreal Que $5,741, H Lemoine Ottawa Ont $3,172,

SOLICITOR GENERAL—*Continued*

J Maloney Ottawa Ont $3,235, Marsil Caron Barkes Designers Inc Montreal Que $3,164, Noel Moore Ltd Toronto Ont $12,605, T D MacDonald Ottawa Ont $11,031, Office Overload Ottawa Ont $88,723, Ottawa Keypunch Services Ottawa Ont $9,870, Ottawa Bilingual Hull Personnel Ltd Ottawa Ont $2,393, Personnel Pool Ottawa Ont $61,583, Portage Personnel Hull Que $18,930, Prison Arts Foundation Brantford Ont $18,000, Province of Nova Scotia —Department of Social Services Halifax NS $10,145, Province of Ontario—Ministry of Correctional Services Toronto Ont $9,739, Radio TV News Monitoring Service Ltd Dorval Que $7,010, N Redner Toronto Ont $2,531, S Sojonky Ottawa Ont $2,650.

Correctional Services
Canadian Penitentiary Service

Educational Services—Staff Training $115,833—BVM Centre de Consultation Montreal Que $4,180, Le Centre Interdisciplinaire de Montreal Montreal Que $3,606, Dr B M Downie Kingston Ont $2,000, Grant MacEwen Community College Edmonton Alta $5,580, North American Guard Dog and Kenneling Services Ltd Coquitlam BC $10,876, Government of Canada—Public Service Commission Ottawa Ont $45,000, University of Montreal Montreal Que $6,949, YMCA-YWCA Edmonton Alta $3,113; Kingston Ont $4,313 and New Westminster BC $3,321.

Educational Services—Inmate Training $995,969—Ellen L Belton Calgary Alta $4,290, Liliane Chilson Drumheller Alta $2,077, Bruce Christensen Hanna Alta $2,952, College Marie-Victorin Montreal Que $8,980, Commission Regionale Deux-Montagnes St Eustache Que $16,918, Commission Scolaire Regionale Duvernay Laval Que $33,024, Andre D'Aigle Laval Que $2,100, Dawson College Westmount Que $20,000, Art Dee Calgary Alta $5,000, Drumheller Valley School Division # 62 Drumheller Alta $67,587, S Engel Drumheller Alta $6,410, J Filson Drumheller Alta $3,120, Government of Canada—Canada Manpower Training Program Ottawa Ont $76,000, Gouvernement du Quebec—Services des Cours par Correspondance Montreal Que $3,695, Bill Kolotelo Laval Que $3,757, Lois Jean Lamont Rosedale Alta $5,200, Loyalist College Belleville Ont $25,772, Memramcook Institute St Joseph NB $161,299, Georges Montpetit Montreal Que $3,871, Mount Royal College Calgary Alta $62,759, B A Pollick Drumheller Alta $7,317, Prince Albert Regional Community College Prince Albert Sask $2,472, Red River Community College Winnipeg Man $19,000, Brian Rideout Drumheller Alta $2,075, K Russel Drumheller Alta $2,827, School District # 62 (Sooke) Victoria BC $50,297, Service d'Education aux Adultes Cowansville Que $30,232, St Lawrence College Kingston Ont $173,395, David J Trafford Belleville Ont $5,684, Universities of: British Columbia Vancouver BC $2,670; Manitoba Winnipeg Man $15,450; Saskatchewan Saskatoon Sask $13,902 and Victoria Victoria BC $113,369.

Medical Dental and Psychiatric Services $2,705,708—Alberta Hospital Edmonton Alta $55,191, Alberta Hospital Ponoka Alta $13,290, Dr J B Amara Kingston Ont $8,000, Anaesthesia Service Kingston Ont $8,243, Drs Andrew Ormerod and Gilmour Prince Albert Sask $7,457, Dr Julien Beaudry Cowansville Que $22,181, Dr François Bisson Montreal Que $8,751, Dr Jacques Bournival Montreal Que $6,940, Dr M Bowen Winnipeg Man $21,701, Dr Michael Brear Abbotsford BC $26,000, Dr W R Brewster New Westminster BC $29,037, Brome Missisquoi Perkins Hospital Cowansville Que $8,097, Dr A Bull Warkworth Ont $30,949, Dr R A Burden Springhill NS $23,018, Calgary General Hospital Calgary Alta $2,921, Dr Guy Chaussé St Vincent de Paul Que $5,071, Drs G Chesnay & L Daigle Montreal Que $2,420, Chilliwack General Hospital Chilliwack BC $6,218, Dr C W E Danby Kingston Ont $2,101, Dr D'Argenson Voyer Montreal Que $4,680, Dr N St de Jager Kingston Ont $20,957, Dental Associates Victoria BC $6,580, Dr Ronald G Dickson Drumheller Alta $15,155, Dr G V D Dippel Kingston Ont $9,734, Drumheller Associated Physicians Drumheller Alta $7,447, Drumheller General Hospital Drumheller Alta $4,002, Dr Roland Faille Montreal Que $11,367, Dr Pierre Gagné Sherbrooke Que $11,185, Dr Charles F Girouard Moncton NB $23,368, Government of Canada—National Defence Kingston Ont $510,936, and Veterans Affairs Calgary Alta $8,305; Montreal Que $131,782 and Toronto Ont $3,917, Dr J W Hazlett Kingston Ont $7,466, Health Sciences Centre Winnipeg Man $58,716, Dr Michael G Heaton Kingston Ont $7,709, Holy Family Hospital Prince Albert Sask $39,639, Hôpital St-Jean de Dieu Montreal Que $11,552, Hôpital St Michel Archange Quebec City Que $16,968, Institut Phillipe Pinel de Montreal Montreal Que $537,550, Dr R N James Amherstview Ont $2,571, Dr Wolfgang Jilek Delta BC $12,292, Dr L Johanson Selkirk Man $8,340, Dr J L Johnston Kingston Ont $4,971, Dr N Kandasamy Kingston Ont $11,682, Kingston General Hospital Kingston Ont $30,298, Kingston Psychiatric Hospital Kingston Ont $34,987, Laboratoire Medical Pepin Montreal Que $10,601, Dr A Lall Odessa Ont $2,072, Stephen Lamb Prince Albert Sask $2,410, Dr Maurice L'Ecuyer Montreal Que $6,925, Dr R J Leger Moncton NB $26,000, Dr G G Leggatt Napanee Ont $8,600, Dr James Letts Calgary Alta $8,072, Dr Tsung-yi Lin Vancouver BC $2,940, Dr C E Lindenfield Gravenhurst Ont $3,927, Dr R J McCaldon Kingston Ont $14,086, Dr C C McGregor Moncton NB $6,094, Dr D C MacDonald Vancouver BC $25,746, Maisonneuve Hospital Montreal Que $2,098, Manitoba Clinic Winnipeg Man $12,201, C E Marney Amherst NS $4,880, Dr R R Maruschak Newboro Ont $4,600, Mary Street Clinic Chilliwack BC $13,295, Dr S A Mateen Prince Albert Sask $3,430, Matsqui-Sumas-Abbotsford General Hospital Abbotsford BC $3,540, MDS Laboratories Kingston Ont $5,225, Mental Health Centre Penetanguishene Ont $90,397, Dr P Michel Moncton NB $15,490, Drs P Y Miki, C J Chouinard, L D Bakos and D A Pringle Chilliwack BC $5,680, Dr Milton Miller Vancouver BC $5,600, Dr F S Mills Elgin Ont $10,790, Misericordia General Hospital Winnipeg Man $7,340, Dr N E Monast Cowansville Que $27,561, Moncton Anaesthetic Service Moncton NB $2,467, Moncton Hospital Moncton NB $43,249, Montreal Anti-Tuberculosis League Inc Montreal Que $3,360, Dr A F Newman Kingston Ont $17,250, Obstetrics and Gynaecology Association Kingston Ont $3,506, Dr G G Osborne Bath Ont $10,173, Dr F Paolucci Kingston Ont $2,113, Dr M Pierce and Dr D Brodovsky Winnipeg Man $9,732, Dr H J Portelance Victoria BC $9,144, Prince Albert Community Clinic Prince Albert Sask $5,818, Province of Nova Scotia—Nova Scotia Hospital Dartmouth NS $19,893, Province of Ontario-Treasurer of Ontario (Emergency Health Service) Toronto Ont $3,025, Province of Saskatchewan-Department of Public Health Regina Sask $25,972, Dr D H Radford Kingston Ont $2,160, Dr John G Robertson New Westminster BC $3,362, Royal Columbian Hospital New Westminster BC $7,843,

SOLICITOR GENERAL—*Continued*

Dr E Ryan Amherst NS $19,875, Shaughnessy Hospital Vancouver BC $31,643, Dr R Sivisankar Prince Albert Sask $29,755, South Muskoka Memorial Hospital Bracebridge Ont $2,221, Dr P Smith Kingston Ont $7,583, Dr Sidney K Smith Drumheller Alta $3,564, Dr Ernest Tetrault Outremont Que $4,690, Dr Hughes Turnier Montreal Que $8,030, University Hospital Saskatoon Sask $9,045, University of British Columbia Vancouver BC $2,240, Victoria General Hospital Halifax NS $4,851, Victoria Union Hospital Prince Albert Sask $5,650, Vimont Ambulance Laval Que $5,227, Dr L Vukovic Kingston Ont $3,011, Dr J A Wada Vancouver BC $4,240, Dr Robert J Whyte Kingston Ont $10,570, Dr Lowen Wilson Drumheller Alta $24,000, Dr Robert G Wright Abbotsford BC $2,859.

Protection Services—Commissionaires etc $607,650—Atlantic Protection Service Ltd Halifax NS $7,989, B and M Security Services Moncton NB $5,508, Barnes Security Services Ltd Montreal Que $33,380, British Columbia Corps of Commissionaires Vancouver BC $45,666, Calgary Protection Services Ltd Calgary Alta $10,692, Canadian Corps of Commissionaires Edmonton Alta $25,087; Kingston Ont $82,839; Ottawa Ont $6,833; Regina Sask $29,283; Saint John NB $7,945; Victoria BC $11,925 and Winnipeg Man $10,459, Canadian Security Academy Calgary Alta $6,756, City of Prince Albert Prince Albert Sask $2,500, City of Winnipeg Winnipeg Man $3,116, Douglas Investigation and Security Company Ltd Dartmouth NS $43,450, Guardo Service Ltd West Riverview NB $2,260, Reliable Sentry Service Ltd Toronto Ont $9,026, SIS Protection Company of Quebec Ltd Montreal Que $251,636.

Protection Services—Dogs $33,049—North American Guard Dog and Kenneling Services Ltd Coquitlam BC $33,049.

Management Consultants and Research—Consultants $208,881—Dr E F Botterell Kingston Ont $5,616, Dr Jean Baptiste Boulanger Montreal Que $2,008, John R Callingham Ottawa Ont $3,373, Dr F C R Chalke Ottawa Ont $2,201, Sandra Edelman Burnaby BC $3,463, G M Fellows Cambridge Ont $15,234, Dr S L Fransman Kingston Ont $2,430, Government of Canada—Communications Ottawa Ont $9,872 and Supply and Services-Audit Service Bureau Ottawa Ont $45,000; Bureau of Management Consulting Ottawa Ont $32,459, Dr J W Ibbott Vancouver BC $4,782, Dr Gordon H Josie Toronto Ont $6,127, Dr Ashton Kerr Westmount Que $4,999, Dr Bruce Landon Abbotsford BC $5,000, Kathleen Lippens Kingston Ont $4,750, Dr L B McNally Pierrefonds Que $5,987, Dr W L Marshall Kingston Ont $4,808, Shirley L Smale Belleville Ont $6,776, A M Stolfa Ottawa Ont $10,389, Dr Peter Suedfeld Vancouver BC $4,000, Charles Veter Kingston Ont $5,300, Sharon Williams Kingston Ont $5,300.

Management Consultants and Research—Program Evaluation—Liaison $192,114—Austin Ahenakew Sandy Lake Reserve Sask $8,360, John Allan Castleton Ont $5,317, Ethel Allardice Vancouver BC $3,533, Charles Argast Vancouver BC $17,656, William T Badcock Kingston Ont $2,961, R W Barrington Ottawa Ont $4,041, The British Columbia Association of Non-Status Indians Vancouver BC $7,168, Canadian Association in Support of the Native People $7,200, Canadian Job Therapy New Westminster BC $4,680, Carleton University Ottawa Ont $8,437, Donna Clark Streetsville Ont $4,699, Deborah Fox Agassiz BC $4,858, T Grygier Ottawa Ont $2,917, Phyllis Haslam Toronto Ont $3,586, Inter-Faith Committee on Chaplaincy in the Canadian Penitentiary Service Toronto Ont $5,000, Native Clan Organization Inc Winnipeg Man $18,600, Native Counselling Services of Alberta Edmonton Alta $14,000, Sandra Oxner Halifax NS $3,604, P M Theatricals Ltd Toronto Ont $3,000, Queen's University Kingston Ont $8,318, P S Ross and Partners Vancouver BC $4,850, St Leonard's Society of Canada Windsor Ont $4,000, A Thiffault Laval Que $24,159, Paul Winn North Vancouver BC $9,388.

Laundry and Dry Cleaning Services $37,926—Luxor Ltd Laval Que $4,199, Sackville Laundry and Dry Cleaning Sackville NB $3,692, Scott's Cleaners Winnipeg Man $2,202, Western Linen Supply Co Ltd Edmonton Alta $5,485.

Veterinary Services $2,826.

Data Processing Services $17,804—University of British Columbia Vancouver BC $16,048.

Contracted Building Cleaning $81,321—Government of Canada Public Works Ottawa Ont $18,755, Langley Building Maintenance Co Ltd Aldergrove BC $8,600, Matsqui Janitors and Carpet Cleaners Abbotsford BC $8,829, Matsqui Janitors and Specialists Abbotsford BC $4,413, James Nofield New Westminster BC $9,552, Olympia Maintenance Co Montreal Que $4,646, Otto's Window and Janitor Service Ltd Edmonton Alta $23,496.

Inmated Maintenance—Contracted $190,492—Alberta Hospital Edmonton Alta $3,013, Government of the Northwest Territories—Department of Social Development Yellowknife NWT $45,954, Newfoundland Exchequer Court St John's Nfld $120,284, Province of Manitoba—Department of Health and Social Development Winnipeg Man $21,241.

Snow Removal $119,520—Les Entreprises Auclair et Trottier Laval Que $81,243, M R Harrison Trucking Westbrook Ont $4,931, William Hastie Sackville NB $10,149, Roy McCormick and Sons Ltd Springhill NS $12,682, Carl Tompkins Bath Ont $5,000.

Legal Services—Employees $11,627—Hogarth Olivier Hughes and Drabik New Westminster BC $3,083, Louis Jacques Leger Montreal Que $6,398.

Administrative Service Charges $668,593—Government of Canada—Supply and Services Ottawa Ont $668,593.

Other Services $351,829—Allied Indian Metis Society Vancouver BC $3,200, Arcad Laval Que $11,666, Brother I Brinseck Edmonton Alta $4,725, Burton's Sanitation Ltd Kingston Ont $6,406, City of Prince Albert Prince Albert Sask $5,186, Container Service Co Trenton Ont $3,632, Dominion Waste Management Group Ltd Kingston Ont $6,072, Gerard Dumas Transport Montreal Que $27,335, Mack Gallant Riverview NB $3,887, Government of Canada—National Defence Ottawa Ont $4,355 and Transport Winnipeg Man $11,395, Father J Kot Edmonton Alta $4,500, Laval Refuse and Containers Ltd Fabreville Que $5,165, Miss 500 Ottawa Ont $48,650, Office Assistance (Canada) Ltd New Westminster BC $2,478 and Vancouver BC $12,208, Office Overload New Westminster BC $50,635 and Ottawa Ont $57,905, Personnel Pool Ottawa Ont $7,581, Personnel Services New Westminster BC $2,514, Lucien Plante Dunham Que $8,800, N L Poulin Ltd Winnipeg Man $2,736, Vincent G Tower Sackville NB $9,075.

SOLICITOR GENERAL—*Continued*

After Care Services—Contracted Residential Service $31,308—Allied Indian and Metis Society Vancouver BC $4,100, Elizabeth Fry Society of Kingston Ont $2,475, The Hatfield Society Vancouver BC $2,188, Native Clan Organization Inc Winnipeg Man $2,388, Saint Edward's House Montreal Que $2,180, Seventh Step Society Vancouver BC $4,513.

Other Types of Services $856.

National Parole Board

Educational Services—Staff Training $11,085—Government of Canada—Public Service Commission Ottawa Ont $9,855.

Medical Dental and Psychiatric Services $44,592—Foothills Hospital Calgary Alta $5,414, Dr P Gagne Sherbrooke Que $2,600, Dr L Morin Sherbrooke Que $3,000, Narcotics Addiction Foundation of BC Vancouver BC $7,493, Dr A Thibeault Montreal Que $5,400.

Protection Services—Commissionaires $4,358—Canadian Corps of Commissionaires Ottawa Ont $3,498.

Management Consultants and Research $13,299—C W McGibbon Toronto Ont $5,000, P M Theatricals Toronto Ont $2,000, J Vantour Orleans Ont $5,000.

Data Processing Services $19,193—Quasar Systems Ltd Ottawa Ont $13,650, Systems Dimensions Ltd Ottawa Ont $4,933.

After Care Services $1,880,947—Agence Sociale Spécialisée de Hull Inc Hull Que $66,113, Allied Indian Metis Society Vancouver BC $20,150, Astra Society of Hamilton and District Hamilton Ont $21,963, Beverly Lodge Toronto Ont $7,763, Carrefour Nouveau-Monde Montreal Que $18,413, Centre de Services Sociaux du Centre du Québec Trois Rivières Que $19,741, Centre de Services Sociaux de la Côte Nord Hauterive Que $10,813, Centre de Services Sociaux de l'Estrie Sherbrooke Que $9,818, Centre de Services Sociaux de Gaspé Que $3,021, Centre de Services Sociaux des Laurentides Joliette Que $12,015, Centre de Services Sociaux de Quebec Quebec Que $5,858, Centre de Services Sociaux Richelieu Que $40,216, Elizabeth Fry Society of Toronto Ont $2,074 Kingston Ont $26,707; Ottawa Ont $4,195 and British Columbia Vancouver BC $3,481, Hatfield Society Vancouver BC $15,100, John Howard Society Abbotsford BC $2,748; Calgary Alta $12,375; Charlottetown PEI $10,894; Edmonton Alta $59,600; Halifax NS $53,995; Moncton NB $15,399; Montreal Que $59,092; Regina Sask $23,496; Saint John NB $6,578; St John's Nfld $9,052; Sydney NS $17,962; Toronto Ont $175,937; Vancouver BC $19,302; Victoria BC $5,459 and Winnipeg Man $41,576, JOC de Granby Granby Que $9,278, Joshua Townhouse Society Vancouver BC $21,462, Kitchener House Kitchener Ont $5,038, Les Ateliers Dominique Hull Que $10,899, Maison d'Accueil Granby Que $2,600, Maison Painchaud Quebec Que $18,188, Maple Ridge Halfway House Maple Ridge BC $5,750, Micmac Friendship Centre Halifax NS $6,560, MSA Halfway House Abbotsford BC $8,412, Native Clan Organization Winnipeg Man $60,901, Native Counselling Services Edmonton Alta $10,525, New Corinthians Society Vancouver BC $8,500, Northwestern Ontario Residence for Youth Thunder Bay Ont $2,438, Prince George Activator Society Prince George BC $15,758, Programme de Portage Relatif à la Dependance de la Drogue Montreal Que $3,325, Provincial Governments of: Alberta Edmonton Alta $62,233; British Columbia Victoria BC $42,835; Manitoba Winnipeg Man $38,744; New Brunswick Fredericton NB $33,956; Newfoundland St John's Nfld $21,587 and Saskatchewan Regina Sask $12,343, Rapport House Inc Brampton Ont $2,192, Salvation Army of Abbotsford BC $2,665; Calgary Alta $2,899; Edmonton Alta $4,622; London Ont $2,763; Montreal Que $4,349; Ottawa Ont $58,691; St John's Nfld $4,938; Toronto Ont $14,907; Vancouver BC $9,683 and Winnipeg Man $34,653, Sancta Maria House Vancouver BC $3,000, Saskatchewan Freedom Group Regina Sask $2,502, Service de Réadaptation Sociale Quebec Que $21,043, Service Social de Beauce St Joseph Que $2,846, Services Sociaux de L'Ouest Québécois Noranda Que $14,128, Seventh Step Society Vancouver BC $10,888, Société d'Orientation et de Réhabilitation Sociale Montreal Que $69,559, Société des Sœurs Auxiliatrices (Le Joins Toi) Granby Que $7,425, Spera Foundation Inc Iberville Que $2,265, St Edwards House Sherbrooke Que $50,525, St Lawrence House Montreal Que $54,447 and Laval Que $9,733, St Leonard's House Bramalea Ont $16,162; London Ont $33,127; Toronto Ont $33,863 and Windsor Ont $31,562, St Leonard's Society Brantford Ont $14,175 and Burnaby BC $8,363, Territorial Government of the Northwest Territories Yellowknife NWT $5,595 and Yukon Whitehorse Yukon $2,091, Transmute Inc Moncton NB $16,417, Tri Con Halfway Society Vancouver BC $6,563, United Church Halfway House Winnipeg Man $54,742, X-Kalay Foundation Winnipeg Man $4,688 and Vancouver BC $4,988, YMCA Halifax NS $20,537.

Other Services $15,823—Government of Canada—Supply and Services Ottawa Ont $4,425, J Normandin Ottawa Ont $2,500.

Royal Canadian Mounted Police

LAW ENFORCEMENT PROGRAM

Commissionaires Services $1,857,109—Corps of Commissionaires Ottawa Ont $56,321, and Vancouver BC $52,198, Government of Canada—Supply and Services Ottawa Ont $58,647, Grant Security Services Ltd Ottawa Ont $110,228.

Consultant and Contract Services $381,112—Government of Canada—Central Mortgage and Housing Corporation Ottawa Ont $2,346.

Data Processing Services $17,354.

Health and Welfare Services $2,669,430.

Hospitality $55,816—Ernest and Ernest Edmonton Alta $3,871, Touche Ross Toronto Ont $10,500.

Janitorial Services $793,919—A Coltelli Yellowknife NWT $13,332, Regina Janitorial Service Regina Sask $34,280.

Legal Services $82,603—Harradence and Co Edmonton Alta $6,000, Lancaster Mix Welsh Kingstone Reed and Thorsteinson Toronto Ont $2,420.

Membership Fees $87,553.

Motion Picture Production $24,078—Government of Canada—National Film Board Ottawa Ont $12,000.

Photographic Services $17,772.

Training Educational Services $517,714—Anacapa Science Santa Barbara Cal USA $17,594, Control Data Educa-

SOLICITOR GENERAL—*Concluded*

tional Institute Willowdale Ont $2,500, Government of Canada—National Defence Ottawa Ont $37,860 and Public Service Commission Ottawa Ont $4,000, Interdata Inc Oceanport NJ USA $5,000, Traffic Institute Northwestern University Evanston Ill USA $3,109, University of: British Columbia Vancouver BC $2,491, Carleton Ottawa Ont $2,500 and Dalhousie Halifax NS $2,163.

Other Services $2,665,122—Ampex of Canada Ltd Rexdale Ont $94,427, Dr J Carroll London Ont $4,075, Government of Canada—Information Canada Ottawa Ont $15,238, National Capital Commission Ottawa Ont $2,007, National Defence Ottawa Ont $115,487, Public Works Ottawa Ont $527,132 and Supply and Services Ottawa Ont $817,260, D Hunterland Vancouver BC $2,025, Robert Jackson Ottawa Ont $2,188, Denton Ogilvie Montreal Que $6,000, N J Ready Ottawa Ont $5,618, City of Saint John Saint John NB $2,944, Thorne Riddel Ottawa Ont $2,500.

Professional and Special Services paid through the Department of Public Works—V M Alers Winnipeg Man $2,000, Allan Huggenot Assoc Kamloops BC $16,519, Angus Butler Eng Ltd Saskatoon Sask $3,423, J Bean and Co Ltd Vancouver BC $7,801, Blouin & Blouin Montreal Que $68,167, R J Briggs & Assoc Regina Sask $4,887, Burrows and Lau Architects Edmonton Alta $47,856, Chaukalos Woodburn McKenzie Regina Sask $4,114, M M Cheetham North Battleford Sask $2,422, Combrien Eng Ltd Saskatoon Sask $34,686, J H Cook Arch & Eng Yellowknife NWT $10,710, Dupont Larose Perreault Montreal Que $8,595, Ellwood & Henderson Montreal Que $6,071, Forrester Scott Bowers Cooper and Wall Saskatoon Sask $5,666, Government of Canada—Supply and Services Ottawa Ont $2,839, J R H Grolle Regina Sask $5,063, Herb Rollins Architect Regina Sask $7,786, Wm Kelly Architect Regina Sask $33,838, Leonard C Klingbell Architect Edmonton Alta $7,480, McIntosh Workum Chernenko Arch Edmonton Alta $9,450, W H Millery Winnipeg Man $5,133, Moore Taylor Arch Prince Albert Sask $29,182, Ogilvie & Hogg Ottawa Ont $263,580, L H Ritenburg Regina Sask $10,141, Saskmont Eng Co Regina Sask $6,872, K C Saunders Edmonton Alta $9,075, Sordar Condie & Assoc Terrace BC $8,641, D H Stock & Partners Regina Sask $101,132, Thompson Berwick & Pratt Vancouver BC $31,939, Underwood McLellan & Assoc Ltd Regina Sask $7,444, Weiszmann & Assoc Winnipeg Man $4,045.

SUPPLY AND SERVICES

ADMINISTRATION

Accounting Services $10,142—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $10,142.

Legal Services $500,000—Capital Region Supply Centre Ottawa Ont $500,000.

Management Consulting Services $202,390—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $12,278 and Bureau of Management Consulting Ottawa Ont $92,058, J Bruce Ottawa Ont $3,750, EAC Amy & Sons Ottawa Ont $17,190, Federal Systems of Canada Ottawa Ont $11,188, B V Genge Ottawa Ont $10,063, Haskins & Sells Associates Ottawa Ont $2,450, L V Hegvold Ottawa Ont $5,775, Isabelle Houde Ottawa Ont $4,701, Hudson Institute of Canada Montreal Que $2,066, Peat Marwick & Partners Ottawa Ont $5,000, Quantum Information Resources Montreal Que $5,840, Riddell Stead & Associates Ltd Ottawa Ont $13,119, Gilles Sainte-Marie & Associates Inc Montreal Que $6,915, Thorne Riddell & Associates Ottawa Ont $2,730, C Trepanier & Associates Ltd Montreal Que $3,412.

Clerical, Stenographic and Related Duties $76,861—Personnel Bilingue Ltée Ottawa Ont $2,496, H V Chapman Toronto Ont $6,895, S J Havard Ottawa Ont $4,000, Miss 500 Ottawa Ont $13,623, Office Overload Ottawa Ont $8,492, Personnel Pool Ottawa Ont $10,100, C Trepanier & Associates Ltd Montreal Que $2,646, Victor Temporaries Ottawa Ont $2,154, N E Butler Ottawa Ont $18,150, G R Boland Metcalfe Ont $4,550,

Keypunch Services $2,662—Systems Dimensions Ltd Ottawa Ont $2,662.

Fees—Other—Within the Department $3,134.

Associated Costs—Within the Department $13,976—Holiday Inn Ottawa Ont $6,078.

Fees—Tuition—Inter-Departmental $6,587—Government of Canada—Public Service Commission Ottawa Ont $6,587.

Associated Costs—Inter-Departmental $864,174—Government of Canada—Public Services Commission Ottawa Ont $864,174.

Membership Fees $13,002—Hudson Institute of Canada Montreal Que $11,880.

Outside Government—Fees—Other $22,488—Bertlitz School of Languages Ottawa Ont $7,374, Professional Development Institute Ottawa Ont $2,625.

Special Programs $225,218—Government of Canada—Capital Region Supply Centre—Supply and Services Ottawa Ont $224,668.

Outside Government Fees—Tuition University $4,144.

Protection—Commissionaires $16,000—Canadian Corps of Commissionaires Ottawa Ont $16,000.

Other Services—Miscellaneous $44,472—Government of Canada—National Health and Welfare Ottawa Ont $44,472.

Other Types of Services $3,248.

SERVICES

Payments made on behalf of Clients (BMC) $768,704—Han Ahmed Ottawa Ont $13,500, EAC Amy & Sons Limited Ottawa Ont $34,760, ARA Consultants Limited Montreal Que $4,600, John E Bain Ottawa Ont $13,052, Robert Benoit Ottawa Ont $4,175, Jonathan Benson Ottawa Ont $3,375, P Boudreau Dieppe NB $3,225, Brindon Management Montreal Que $19,100, Gary Burch Ottawa Ont $3,100, Claude Burdet Ottawa Ont $15,975, Centre des Recherches en Développement Economique Montreal Que $3,750, C H I Corporation Cleveland Ohio USA $2,800, J M Comeau Ottawa Ont $7,600, Miles Cushman Ottawa Ont $11,723, Data Logic Canada Limited Ottawa Ont $15,225, DeLeuw Cather Canada Limited Ottawa Ont $3,908, M Desjardins Ottawa Ont $3,750, Development Planners Limited Mont-

SUPPLY AND SERVICES—*Continued*

real Que $12,694, Digital Methods Limited Ottawa Ont $15,115, E M Ecrement Montreal Que $4,800, Gina Ferris Almonte Ont $4,068, Fisher Purden Company Toronto Ont $7,605, E P Fitzgerald Ottawa Ont $6,860, P R Gauthier Ottawa Ont $7,425, L J Gillis Ottawa Ont $2,788, I M Hamer & Associates Whitby Ont $7,276, Hanright Edicon Limited Ottawa Ont $4,421, F James Hickling Consultants Limited Lunenburg NS $48,250, Hickling-Johnston Limited Toronto Ont $14,433, Gerald R Hooper Ottawa Ont $14,995, Peter Kenny Ottawa Ont $2,600, Eric C King Ottawa Ont $20,117, F R Laflamme Ottawa Ont $4,132, Victor Lambert Montreal Que $15,812, C E Law Ottawa Ont $4,930, N D Lea & Associates Limited Ottawa Ont $13,089, G F H MacIntosh Ottawa Ont $5,250, Nicolas Matossian Brome County Que $6,487, W J McCullough Ottawa Ont $6,450, Deveon Mills Ottawa Ont $10,400, E Montgomery Ottawa Ont $8,222, Peter Morse Ottawa Ont $7,500, Michael Nedzeld Ottawa Ont $3,005, John L Nelson Ottawa Ont $14,220, Office Overload Ottawa Ont $2,218, M M O'Brien Ottawa Ont $3,996, Mosses Odaro Ottawa Ont $5,075, P A Management Consultants Limited London England $26,180, George S Phemister Ottawa Ont $3,750, James Pickling Toronto Ont $6,600, Price Waterhouse Associates Toronto Ont $19,000, Christine Purden Associates Ottawa Ont $2,520, Quantum Information Resources Limited Montreal Que $8,540, Quasar Systems Limited Ottawa Ont $27,855, Claude Richard Montreal Que $6,825, E Roffey Ottawa Ont $8,280, E Rogers Ottawa Ont $15,562, David Sanders & Associates Toronto Ont $31,155, Simpson Letham Montreal Que $10,320, Systems Approach Limited Ottawa Ont $39,019, Systems Dimensions Limited Ottawa Ont $3,836, Paul Taylor Pointe Claire Que $16,402, Transcolog Consultants Limited Ottawa Ont $24,207, Catherine A Upal Ottawa Ont $24,810, Weller & Associates Toronto Ont $3,910, Morley Winnick Ottawa Ont $5,200, Ohsana Lyla Ottawa Ont $7,150.

Accounting Services $36,024—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $28,081, Peat Marwick Mitchell Montreal Que $7,872.

Legal Services $11,293—Ruel-Roy Moreau & Associés Limited Quebec Que $11,293.

Management Consulting $2,070,172—EAC Amy & Sons Ltd Ottawa Ont $59,600, Arthur Anderson & Company Ottawa Ont $44,749, Barnett Data Systems Rockville Md USA $11,254, Bastien Normandin Barrie & Associates Montreal Que $40,609, J A Blanchard Saint John NB $12,653, Campbell Sharp Nash Winnipeg Man $41,835, Chamberland Tremblay Robillard Cie & Company Montreal Que $136,913, Champlain Associates Montreal Que $2,396, Clarkson Gordon & Company Limited Montreal Que $103,568, Collins Hanes Pringle Calgary Alta $49,294, Coopers & Lybrand Toronto Ont $93,187, Cournoyer Gunn & Denault Ottawa Ont $3,330, Crawford Smith Swallow Toronto Ont $6,037, Deloitte Haskins & Sell Toronto Ont $15,710, Peter Downing & Associates Ottawa Ont $10,188, Drouin Paguin & Associates Montreal Que $125,425, E J C Dudley & Company Regina Sask $13,586, Elkin Goldenburg & Silver Reynolds & Blatt Winnipeg Man $2,745, Veronneau Gauthier Ottawa Ont $3,000, Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $223,401 and Bureau of Consulting Services Ottawa Ont $177,951, Hickling-Johnston Limited Toronto Ont $7,250, Honeywell Limited Ottawa Ont $6,600, W A Hunter Limited Ottawa Ont $38,268, A C L Hudson St John's Nfld $2,680, A W Maher & Company Winnipeg Man $12,952, Neol Anderson & Maher Montreal Que $28,405, David McKendry Vancouver BC $11,400, Peat Marwick Mitchell & Co Montreal Que $84,859, Ruel-Roy Moreau & Associés Quebec Que $51,212, New Bound Publishing Company Winnipeg Man $4,320, Parker Associates Ottawa Ont $8,250, Neil Peckover & Company Winnipeg Man $22,163, Personnel Consultants Ottawa Ont $2,000, McNicol Pothecary & Company Vancouver BC $16,809, Programart Corporation Cambridge Mass USA $8,100, T J Prychetko & Company Winnipeg Man $38,417, Chabot Martin Raymond Montreal Que $43,563, Riddel Stead & Associates Halifax NS $19,421, Rockford Associates Montreal Que $26,140, Scott & Merestsky Halifax NS $26,369, I P Sharp & Associates Toronto Ont $8,325, Shueber & Company Vancouver BC $12,080, Letham Simpson Limited Montreal Que $43,192, Le Group Thorne Limited Montreal Que $15,229, Thorn Riddell & Company Toronto Ont $40,006, Touche Ross & Company Halifax NS $41,774, Trepanier & Associates Montreal Que $9,500, Erwich Currie & Partners Montreal Que $116,356, Video Forum Canada Limited Ottawa Ont $27,925, I T Vrooman Company Winnipeg Man $2,250, G H Ward & Partners Ottawa Ont $17,242, A J Whiteley Moncton NB $2,422, Wyebe Wilson Knowles Winnipeg Man $9,467, Winspear Higgins Stevenson & Company Toronto Ont $11,065, Winston Neilsen & Company Florenceville NB $13,095.

Clerical and Stenographic Services $155,221—E A C Amy & Sons Limited Ottawa Ont $10,115, Alice Belanger Montreal Que $3,759, H V Chapman Associates Ottawa Ont $2,729, Miss 500 Ottawa Ont $7,376, Government of Canada—Supply and Services—Bureau of Management Consulting Services Ottawa Ont $5,840, Office Overload Ottawa Ont $81,631, Personnel Pool Ottawa Ont $11,921, Technical Overload Ottawa Ont $6,316, Transcolog Consultants Limited Ottawa Ont $9,884.

Travel—Professional Contract $34,594—Executive Video Form Incorporated New York City NY USA $20,337, Price Waterhouse Associates Toronto Ont $4,580.

Computer Keypunch Services $323,884—Automation Centre of Ottawa Ont $6,252, Collins Joyce & Company Limited Ottawa Ont $4,805, Computer Keypunch Services Ottawa Ont $41,488, Datacap Limited Ottawa Ont $48,703, Information Science Industries Limited Ottawa Ont $6,588, Office Overload Ottawa Ont $37,267, Ottawa Keypunch Ottawa Ont $132,593, SDI Associates Limited Toronto Ont $19,735, Triquetra Services Limited Toronto Ont $26,021.

Computer—Data Processing Services $211,925—Alphatext Management Association Ottawa Ont $4,963, Atlantic Software Philadelphia Pa USA $15,515, Computility Services Montreal Que $2,522, Computer Data Processing Services Ottawa Ont $25,247, Government of Canada—Public Archives of Canada Ottawa Ont $3,237, Supply and Services—Canadian Government Printing Bureau Ottawa Ont $7,793 and Capital Region Supply Centre Ottawa Ont $3,818, IBM Canada Ltd Don Mills Ont $62,239, Information Science Limited Ottawa Ont $6,182, IP Sharp Associates Toronto Ont $15,486, Systems Dimensions Limited Ottawa Ont $50,413.

Computer—Program Systems $698,313—Advance Systems Incorporated Elk Grove Village Ill USA $5,713, ADGA Limited Ottawa Ont $10,715, Alphatext Limited Ottawa Ont $12,000, Aquila BST 1974 Limited Ottawa Ont $63,332, Computer Program Systems Ottawa Ont $127,145, Datacap

SUPPLY AND SERVICES—*Concluded*

Limited Ottawa Ont $90,872, Data Logic Canada Limited Ottawa Ont $11,426, Digital Methods Limited Ottawa Ont $96,505, Epsilon Data Systems Ottawa Ont $2,130, Government of Canada—Supply and Services—Capital Region Supply Centre Ottawa Ont $18,185 and Canadian Government Printing Bureau Hull Que $5,549, Federal Systems of Canada Limited Ottawa Ont $87,660, IBM Canada Limited Don Mills Ont $55,751, Information Science Industries Limited Ottawa Ont $2,814, Office Overload Ottawa Ont $2,140, Quasar Systems Limited Ottawa Ont $51,136, SDI Associates Limited Toronto Ont $15,169, S D L Software Division Ottawa Ont $6,104, Seepac Systems Limited Ottawa Ont $12,484, Sharon Electronics Limited Ottawa Ont $2,666, Systems Approach Limited Ottawa Ont $7,113.

Motion Picture Production and Distribution $52,201—Carleton Products Limited Ottawa Ont $4,338, Government of Canada—National Film Board Ottawa Ont $38,606 and Supply and Services—Canadian Government Printing Bureau Hull Que $2,658.

Photographic Services $4,719—Government of Canada—Public Archives of Canada Ottawa Ont $2,836.

Fees—Other—Within Department $5,400—Government of Canada—Supply and Services—Bureau of Management Consulting Services Ottawa Ont $5,400.

Associated Costs—Within the Department $3,633.

Consulting Fees—Within the Department $51,004—Government of Canada—Supply and Services—Audit Services Bureau Ottawa Ont $3,755 and Bureau of Management Consulting Services Ottawa Ont $42,300.

Fees—Tuition-Inter-Departmental $44,992—Government of Canada—Public Service Commission Ottawa Ont $34,115.

Fees—Other-Inter-Departments $3,210.

Consulting Fees—Inter-Departmental $5,960—AMR International Inc New York City NY USA $4,510.

Membership Fees $4,021.

Outside Government Fees Tuition Elem $32,237—Herbert Arkin New York City NY USA $15,503, Institute of Internal Auditors Orlando Fla USA $2,145.

Outside Government Fees Other $137,575—American Management Association New York City NY USA $32,150, AMR International Inc New York City NY USA $15,607, Berlitz School of Language Ottawa Ont $13,483, Control Data Corporation Toronto Ont $4,275, DPI Conference 74-75 Ottawa Ont $3,167, Humber College Rexdale Ont $2,500, Professional Development Ins Ottawa Ont $3,299, Government of Canada—Public Service Commission Ottawa Ont $2,830, University of Toronto Toronto Ont $2,275.

Outside Government Costs $17,459—Advisory Bureau for Computing Ottawa Ont $10,470, Deltak Incorporated Schiller Park Ill USA $4,146.

Outside Government Consulting Fees $5,023—CHI Corporation Cleveland Ohio USA $4,245.

Special Programs $4,693—Honeywell Limited Ottawa Ont $2,558.

Outside Government Fees—Tuition University $33,742.

Protection Commissionaires $168,704—Computel Systems Limited Ottawa Ont $3,924, Grant Security Services Ltd Ottawa Ont $4,674, Canadian Corp of Commissionaires Ottawa Ont $135,855, SIS Protection Toronto Ont $24,130.

Other Services—Miscellaneous $20,970—Dominion Electric Ottawa Ont $6,169, Government of Canada—Supply and Services—Bureau of Management Consulting Services Ottawa Ont $3,900.

Other Services Hospitality $10,908.

Other Types of Services $2,278.

TRANSPORT

ADMINISTRATION PROGRAM

Computer and Data Processing Services $842,510—AGT Data Systems Ltd Toronto Ont $8,132, Aviation Computer Services Dorval Que $6,385, Canadian Systems Group Ltd Mississauga Ont $5,565, Computel Systems Ltd Ottawa Ont $5,457, Com Share Ltd Rexdale Ont $34,640, Data Cap Ltd Ottawa Ont $2,700, Digital Methods Ltd Ottawa Ont $26,802, Federal Systems of Canada Ottawa Ont $53,160, IBM Canada Ltd Don Mills Ont $32,171, Innovation Data Processing Clifton NJ USA $2,470, Maritime Computers Ltd Halifax NS $9,246, R D Nickel & Associates Cambridge Ont $60,000, Phoenix Data Ltd Winnipeg Man $6,582, Project 200 Computing Ottawa Ont $36,410, Quasar Systems Ltd Ottawa Ont $83,135, SDL Ottawa Ont $20,755, Seepac Systems Toronto Ont $41,979, Systems Approach Ltd Ottawa Ont $103,071, Tesdata Systems Corp Toronto Ont $5,000, Testrad Computer Vancouver BC $10,605.

Hospitality $19,448.

Management Consulting Services and Contract Research $2,024—Government of Canada—Supply and Services Ottawa Ont $2,000.

Membership Fees $11,734.

Protection Services $203,062—Canadian Corps of Commissionaires Ottawa Ont $104,866, National Protective Services Ottawa Ont $98,154.

Reproducing and Printing Services $7,003—Alphatext Ltd Ottawa Ont $3,972.

Stenographic Services $244,597—DOT Personnel Toronto Ont $4,668, Executive Personnel Ottawa Ont $3,872, Miss 500 Ottawa Ont $19,535, Miss Stacey Personnel Ottawa Ont $3,625, Office Overload Ottawa Ont $50,733, Personnel Pool Ottawa Ont $158,825.

Technical Personnel Services $458,649—ADI Limited Fredericton NB $4,850, Air Canada Winnipeg Man $10,589, Aviation Planning Services Ltd Montreal Que $4,966, J R Baldwin Ottawa Ont $8,438, Canadian Microform Systems Ltd Ottawa Ont $9,500, L J Consultants Ottawa Ont $5,675, Datacap Ltd Ottawa Ont $5,755, I Gillespie Ottawa Ont $2,500, Gouvernment of Canada—Supply and Services BMC Ottawa Ont $129,463, N Heroux Ottawa Ont $3,000, Informetrica Ltd Ottawa Ont $5,000, J K Associates Inc Willowdale Ont $2,866, N D Lea & Associates Ltd Oakville Ont $4,850, Libraid Ltd Ottawa Ont $33,580, Ian Martin Associates Ltd Toronto Ont $29,943, Nordair Ltd Montreal Que $12,258, William Palmer Montreal Que

TRANSPORT—*Continued*

$2,100, Personnel Pool Ottawa Ont $27,054, Quasar Systems Ltd Ottawa Ont $14,065, Queen's University Kingston Ont $14,230, Radio-TV News Monitoring Service Ltd Pointe Claire Que $3,427, D M Ripley Ingleside Ont $9,900, P S Ross & Partners Ottawa Ont $3,626, K M Ruppenthal Vancouver BC $5,654, Simple Computer Systems Ottawa Ont $2,250, St Lawrence Seaway Authority Cornwall Ont $4,491, A Sutcliffe Ottawa Ont $3,060, Technical Overload Ottawa Ont $6,072, Claude Theberge & Associates Inc Montreal Que $3,075, Douglas E Wilkinson Ottawa Ont $2,500.

Training and Education Services $87,360—AMR International Inc New York City NY USA $2,590, The Berlitz School of Languages Ottawa Ont $21,389, Leo Demesmaker Associates Montreal Que $3,616, Government of Canada—Public Service Commission Ottawa Ont $38,199.

Training Course Costs Recoveries $26,484.

Other Professional and Special Services $70,873—Government of Canada—Supply and Services Ottawa Ont $69,741.

MARINE SERVICES

Accounting Services $20,540—Cape Breton Development Corporation Sydney NS $15,663, Multiple Access Limited Don Mills Ont $2,791.

Aerial and Special Surveys $6,308,920—Government of Canada—Environment Ottawa Ont $6,245,258, Lloyds Register of Shipping Halifax NS $7,880, Montreal Que $2,215 and St John's Nfld $4,155, Photo Air Laurentides Quebec Que $45,528.

Bonds and Insurance $3,153.

Buoy Servicing by Contract $231,077—Arctic Ocean Services Hay River NWT $17,450, Jean Gosselin St Paul Ile-aux-Noix Que $2,180, Government of Canada—Public Works Ottawa Ont $4,300, Jean Paul Huneault Ville de Pierrefond Que $7,531, Lloyd's Tug & Barge Service Fort Francis Ont $10,876, Edgar MacLean Bathurst NB $5,332, Marine Enterprises Ltd Dalhousie NB $5,075, Lorenzo B Mallet Shippegan NB $5,307, National Harbours Board Ottawa Ont $7,894, Alfred Naud Ville de Laval Que $23,320, Paul Nevers Lower Jemse NB $2,093, Alvin J Scott Douglastown NB $9,734, P G Squires Little Current Ont $2,420, Starratt Transportation Ltd Hudson Ont $4,032, Upper Ottawa Improvement Co Ottawa Ont $5,900, Woodcraft Boat Works Temagami Ont $4,155.

Cleaning Services $143,091—Allied Aviation Service Co Gander Nfld $24,420, Buanderie Sorel Nettoyeurs Sorel Que $2,421, Building Services Ltd Saint John NB $9,405, Capital Maintenance Services Ltd Halifax NS $17,991, Alan Dalziel Clyde River PEI $4,320, For-Net Inc Quebec Que $19,621, Gibbs Janitorial Services Ltd Hay River NWT $2,400, The Janitor Prince Rupert BC $3,600, Jet Janitor Services Ltd Stephenville Nfld $39,858, Service Sanitaire Orleans Inc Quebec Que $9,544.

Consulting Engineer Services $403,023—Acres Consulting Services Ltd Niagara Falls Ont $31,702, Agda Ltd Ottawa Ont $89,265, Robert Allan Ltd Vancouver BC $10,336, Asselin Benoit Boucher Ducharme Lapointe Ltd Montreal Que $9,525, H J Darling Ottawa Ont $5,965, École Polytechnique Montreal Que $2,726, Farinon Electric of Canada Dorval Que $2,275, Giffels Associates Ltd Rexdale Ont $29,756, Giffels Davis & Jorgensen Limited Rexdale Ont $19,023, Government of Canada—Public Works Ottawa Ont $11,863, W W Gruber Ottawa Ont $2,530, Jackson-Talbot Associates Ltd North Vancouver BC $50,000, Lalonde Valois LeMarre Valois & Assoc Inc Montreal Que $46,646, Lasalle Hydraulic Laboratory Lasalle Que $12,453, Laviolette Engineering Edmonton Alta $3,701, Shawmont Nfld Ltd St John's Nfld $28,119, St Lawrence Seaway Authority Cornwall Ont $3,869 and St Catharines Ont $17,311, Stevenson Hardtke Associates Ltd Willowdale Ont $2,613, Telemac International Inc Montreal Que $7,640, Willis Cunliffe Tait & Co Ltd Victoria BC $2,049.

Court Reporting $98.

Data Processing Services $159,474—Aluminum Co of Canada Montreal Que $3,237, Canadian General Electric Company Limited Ottawa Ont $5,855, Government of Canada—Transport Ottawa Ont $41,088, The Shawinigan Engineering Co Ltd Montreal Que $49,303.

Dockage Stevedoring and Pilotage $102,303—Administration De Pilotage Des Laurentides Montreal Que $5,726, Atlantic Pilotage Authority Halifax NS $4,860, Davie Shipbuilding Limited Levis Que $9,393, Eastern Canada Towing Ltd Halifax NS $9,128, The Great Lakes Pilotage Authority Ltd Cornwall Ont $3,751, March Shipping Ltd Montreal Que $8,492, McAllister Towing Ltd Montreal Que $8,043, Seaspan International Ltd North Vancouver BC $5,565, Wolfe Stevedores (1968) Ltd Montreal Que $42,624.

Food Servicing by Contract $15,624—Thomas E Carr Prince Rupert BC $2,903, Mrs E R Carson Prince Rupert BC $2,588, V S Services Ltd Toronto Ont $5,913.

Garbage Removal by Contract $42,355—Leo Beazley Eastern Passage NS $8,645, Cypress Disposal Ltd Victoria BC $2,045, Les Services Sanitaires Champlain Ltee Ste Foy Que $11,977.

Health and Welfare Services $71,476—Government of Canada—National Health and Welfare Ottawa Ont $35,228.

Helicopter Services Operation and Maintenance by Air Services $3,719,115.

Inspection Fees (Vessels) $41,965—Lloyds Register of Shipping Montreal Que $14,940; St John's Nfld $2,805 and Vancouver BC $8,145.

Investigation into Wrecks $69,217—Atlantic Salvage & Dredging Halifax NS $4,892, Candive Oceaneering North Vancouver BC $7,925, International Hydrodynamics Co Ltd North Vancouver BC $56,360.

Laundry, Towel, Dry Cleaning and Related Services $143,392—Bagnell's Launders and Cleaners Ltd Halifax NS $18,924, Buanderie City Laundry Verdun Que $10,532, Buanderie Economie Trois Rivieres Que $3,414, Buanderie Levis Ltee Quebec Que $11,495, Buanderie Nouvelle-Methode Montreal Que $2,453, Buanderie Sorel Nettoyeurs Sorel Que $5,253, Cousins Dry Cleaning & Laundry Co Gander Nfld $5,820, Dresswell Limited Thunder Bay Ont $2,617, Glovers Re-Tex Cleaners Sydney NS $5,823, Nettoyeur De La Baie Inc Arvida Que $3,968, New System Laundry and Cleaners Ltd Saint John NB $9,135, Rupert Cleaners & Laundry Ltd Prince Rupert BC $2,335, Snow White Steam Laundry & Dry Cleaners Ltd Sydney NS $5,745, Sterns Limited Charlotte-

TRANSPORT—*Continued*

town PEI $4,655, Wagg's Laundry & Dry Cleaners Midland Ont $3,900, The White Dove Launderette Victoria BC $8,918.

Legal Services $44,212—B Desjardins Montreal Que $7,600, Goodwin & DeBlois Quebec Que $3,693, Government of Canada—Justice Ottawa Ont $3,204, and Public Works Ottawa Ont $2,670, P D Lewis St John's Nfld $2,305, Guy Pettigrew Sept Iles Que $3,308.

Light Servicing by Contract $148,429—C A Anderson Castlegar BC $3,345, John Bennett Matheson Island PO Man $2,000, Tony Croucher Beaumont Nfld $2,100, E A Davis Wesleyville Nfld $3,550, Clarence Fleming Winnipegosis Man $3,383, Jean Gosselin St Paul Ile-Aux-Noix Que $2,180, Alix J Kacan Balmerton Ont $3,976, Kaslo Marine Service & Mote Ltd Kaslo BC $2,040, Eric Lilly Lewisporte Nfld $2,000, Lorenzo Mallet Shippegan NB $2,749, Alvin J Scott Douglastown NB $3,200, Albert John Sheppard Stag Harbour Nfld $2,080.

Management Consulting and Contract Research $250,127—Brabazon Associates Co Ltd Ottawa Ont $36,912, The Canada Consulting Group Toronto Ont $48,448, Government of Canada—Supply and Services Ottawa Ont $8,308, William E Harrison Ottawa Ont $2,400, Lasalle Hydraulic Laboratory Lasalle Que $146,577, AHG Storrs Victoria BC $2,500.

Motion Picture Production and Distribution $13,689—Canfilm Screen Service Limited Calgary Alta $2,525, Underwater Visual Systems Mount Pearl Nfld $4,867.

Photographic Services $24,909—Avcor Audio Visual Corp Toronto Ont $2,662, Government of Canada—Canadian Government Photo Centre Ottawa Ont $6,427.

Protection Services $641,968—Agence Aigle Securite Privee Ltee Trois Rivieres Que $32,403, Atlantic Protection Services Ltd Halifax NS $5,831, Canadian Corps of Commissionaires Halifax NS $150,055; Kingston Ont $56,203; Montreal Que $116,668; Quebec Que $52,846; Saint John NB $80,831; St John's Nfld $43,461; Victoria BC $83,829 and Windsor Ont $15,818, Lakehead Harbour Commission Thunder Bay Ont $3,600.

Real Estate Assessors $3,348.

Sampling and Analysis $6,094—Nova Scotia Research Foundation Dartmouth NS $2,040.

Snow Removal by Contract $99,596—Eloi Boulay Anse-A-Valleau Que $4,807, The Town of Fortune Fortune Nfld $2,160, Jean Fournier Inc Baie Comeau Que $11,663, Germains Esso Station Cornwall Ont $2,224, Hynes Construction Co Dunville Placentia Bay Nfld $22,776, Lloyd Construction Co Lower Escuminac NB $6,614, Southern Construction Trepassey Nfld $25,423, Charles Trudel Inc Quebec Que $2,100, Zero Contracting Ltd Mount Pearl Nfld $2,000.

Stenographic Services $154,782—HV Chapman & Associates Ottawa Ont $11,671, Kelly Girl Service of Canada Ltd Toronto Ont $12,281, Office Overload Ottawa Ont $98,212 and Vancouver BC $9,192, Miss Stacey Personnel Ottawa Ont $2,780.

Storage and Warehousing $2,655.

Supply Fees DSS Service $1,432,968—Government of Canada—Supply and Services Ottawa Ont $1,432,968.

Technical Personnel Services $1,919,428—Agda Ltd Ottawa Ont $37,483, Aluminium Company of Canada Montreal Que $2,450, Anglo Can Shipping Ltd Vancouver BC $12,134, Arctec Canada Ltd Montreal Que $24,893, Asselin Benoit Boucher Ducharme Lapointe Inc Montreal Que $21,326, Associated Air Sea Equipment Ltd Dartmouth NS $4,821, Burness Corlett & Partners Ltd Basingstoke Hants England $3,183, Canplan Oceanology Ltd Halifax NS $10,340, Cape Breton Development Corp Sydney NS $318,844, L J Casavechia Contracting Ltd Dartmouth NS $2,331, Rene Castilloux New Port Que $2,500, Stanley T Clark West Vancouver BC $4,800, Coastal Divers Halifax NS $3,873, Computing Devices Company Ottawa Ont $4,500, Conseillers En Ressources Humaines Inc Quebec Que $11,835, Cummins Quebec Ltd Dollard-Des-Ormeaux Que $3,896, DBM Divers & Marine Works Ltd Tracy Que $5,476, Government of Canada—Communications Ottawa Ont $150,000; Environment Ottawa Ont $2,500; Health & Welfare Ottawa Ont $7,119; National Defence Ottawa Ont $3,305; Public Works Ottawa Ont $106,433 and Vancouver BC $3,823; Statistics Canada Ottawa Ont $4,080; Supply & Services Ottawa Ont $125,148 and Transport Ottawa Ont $16,628 and Winnipeg Man $15,331, Digital Systems Marine Montreal Que $3,769, Gulf of Georgia Towing Vancouver BC $11,064, R M Hardy & Associates Burnaby BC $2,900, The Hughes Owens Co Ltd Montreal Que $4,530, Imperial Oil Ltd Edmonton Alta $2,195, Captain D Russell Jones Ottawa Ont $3,000, Adelard Laberge Ltée Quebec Que $7,923, Laboratoire International Ltée Montreal Que $2,763, Lloyds Register of Shipping Montreal Que $2,640, Miss 500 Quebec Que $9,207, Maritime Waste Oil Services Ltd Dartmouth NS $2,925, Marshall MacKlin Monaghan Ltd Don Mills Ont $2,451, Ian Martin Associates Ltd Toronto Ont $6,905, McAllister Pollution Co Montreal Que $38,237, National Boring & Sounding Inc Montreal Que $8,011, National Research Council Ottawa Ont $30,091, Office Overload Dartmouth NS $9,277; Montreal Que $29,004; Ottawa Ont $24,946 and Quebec Que $9,437, Petroleum Association for Conservation of the Canadian Environment Ottawa Ont $10,328, Regis Page St Alexis Des Monts Que $4,115, Personnel Consultants Ottawa Ont $3,750, Personnel Pool Temporary Ottawa Ont $20,778, Plourde Machinerie Electrique Inc Quebec Que $48,242, Quebec Dynamitage Enr Lac St Charles Que $2,097, Research Development Training Education Consultants Ltd Edmonton Alta $26,100, Gaylan Ritchie Dartmouth NS $2,537, Riverside Marine Dredging Lansdowne Ont $3,000, H Ruhl Machinery Co Ltd Toronto Ont $4,554, Ruston Diesels Ltd Dartmouth NS $3,704, Michel Samson Quebec Que $2,388, Sani Mobile Inc St David Que $2,008, Seaspan International Ltd North Vancouver BC $17,404, I P Sharp Associates Limited Toronto Ont $12,373, The Shawinigan Engineering Co Ltd Montreal Que $2,005, Simjac Marine Ltd Prescott Ont $7,500, Stephenson Co Ltd Saint John NB $2,822, Sub-Aqua St John's Nfld $13,717, Suntract Rentals Ltee Lachine Que $3,098, Techni Inspection Enrg Belœil Que $4,660, Technical Overload Ottawa Ont $18,829, Telemac International Inc Montreal Que $8,201, Rodrigue Tremblay Sept-Iles Que $2,515, Turcotte Marine Engineering Ste Foy Que $8,800, University of Victoria Victoria BC $2,828 and Waterloo Waterloo Ont $6,943, Victoria Paving Co Ltd Victoria BC $2,883, Preston Wilcox Grand Manan NB $8,260, Willis Cunliffe Tait & Co Ltd Victoria BC $5,147.

Telecommunication Services Operations and Maintenance by Air Services $10,671,500.

TRANSPORT—*Continued*

Training and Education Services $246,323—Air Canada Winnipeg Man $2,618, Bailey Meter Co Ltd Pointe Claire Que $7,650, Ecole Berlitz Langues Vivantes Quebec Que $9,580, Crawley & McCracken Co Ltd Montreal Que $2,014, Government of Canada—National Defence Ottawa Ont $5,508 and Public Service Commission Ottawa Ont $59,727, Intradata of Canada Mississauga Ont $2,400, Skyline Hotels Ltd Rexdale Ont $2,107, Sogreah Grenoble France $8,185, Superior Electronics Inc Dorval Que $2,000, Westinghouse Canada Ltd Ottawa Ont $11,480.

AIR TRANSPORTATION

Aerial Surveys $40,123—Atlantic Air Survey (1963) Ltd Dartmouth NS $16,708, J D Barnes Ltd Toronto Ont $2,486, Capital Air Surveys Ltd Killaloe Ont $4,318, Gaudreault Pigeon and Cassista Ste Foy Que $16,360.

Architectural Services $165,224—Alpha Design and Draft Inc Montreal Que $3,750, Blouin and Blouin Architects Montreal Que $94,616, Ray and Elizabeth Bradbury Hampton NB $2,768, Government of Canada—National Research Council Ottawa Ont $7,635, McCarter Nairne and Partners Vancouver BC $2,784, St Gelais and Tremblay Ste Foy Que $46,050.

Assessors and Appraisors Services $2,889—J Rady—Pentek Downsview Ont $2,120.

Bonds and Insurance Services $12,565—E A Whitehead Ltd Calgary Alta $12,565.

Building Cleaning Services $2,474,240—A—1 Building and Window Maintenance Ltd Prince George BC $8,587, Ace Window Services Calgary Alta $3,122, Acme Window Cleaners Ltd Kingston Ont $3,250, Advance Cleaning Service Ltd Regina Sask $33,765, Air—Dale Ltd Sault Ste Marie Ont $4,618, Allied Aviation Services Company of Newfoundland Ltd Gander Nfld $5,220, Allied Maintenance Service Halifax NS $154,738, All Kleen Services Ltd Prince Rupert BC $7,500, The Ambassador Building and Maintenance Ltd Windsor Ont $24,633, Arnold's Janitorial Service Prince Rupert BC $11,964, Aurora Cleaning Service Churchill Man $23,682, Banfield's Building Maintenance Markham Ont $2,463, The Bee Clean Company of Brandon Ltd Brandon Man $4,717, Best Cleaners and Contractors Ltd Vancouver BC $529,601, Better Building Maintenance Ltd Oromocto NB $23,980, Black and McDonald Ltd Ottawa Ont $20,452, H R Blommaert Yorkton Sask $3,218, Bob's Janitor Service Cranbrook BC $2,600, Mike Burdeny Kenora Ont $8,863, Camelot Enterprises Ltd Comox BC $7,230, Capitol Maintenance Services Halifax NS $19,217, Chalifour and Langevin Inc Quebec Que $74,458, Clean View Building Services Ltd Ottawa Ont $138,620, Consolidated Maintenance Services Ltd Toronto Ont $76,039, Culligan Janitor Service St Jacobs Ont $4,770, Custodial Supply Company Saskatoon Sask $28,244, J DeHaan Hamilton Ont $3,560, Armand J C Desjardins Sandspit BC $19,896, Drew's Janitor Service and Window Cleaners Ltd Edmonton Alta $90,389, Corporation E M de l'est du Quebec Inc Amqui Que $12,000, Roy and Pauline Franson Kamloops BC $19,656, Lucien Frechette The Pas Man $3,915, M and P Geredzuk Williams Lake BC $14,380, M Geurts St Andrews Man $2,925, Philip Gillard Kapuskasing Ont $7,720, Marie Girard Lynn Lake Man $2,160, Interior Janitors Quesnel BC $8,000, Norman Jacobs Penticton BC $18,958, Jet Janitor Services Ltd Stephenville Nfld $151,568, H C Johnson Calgary Alta $3,490, King's Northern Interior Cleaning Ltd Thunder Bay Ont $47,223, Kingsway Building and Maintenance Burnaby BC $4,010, Han Lay Janitorial Services Hay River NWT $6,879, M D Maintenance Enrg Longueuil Que $9,763, The Maintenance Man Charlottetown PEI $21,567, Thelma McNamara The Pas Man $6,845, Modern Building Cleaning Calgary Alta $78,594, Monarch Building Cleaning Service Vancouver BC $4,554, Leo J Muise Yarmouth NS $10,496, Ned—Win Janitor Service Ltd Hay River NWT $5,680, Niagara District Airport Commission Niagara Falls Ont $2,250, Nimco Ltee Montreal Que $233,878, Northern Maintenance Ltd Labrador City Nfld $4,800, Northwest Janitor Services Ltd Grande Prairie Alta $21,026, The Oxford Development Group Edmonton Alta $83,888, Maria Pauel Wiarton Ont $6,900, H A Perigord Company Ltd Sudbury Ont $52,296, Robert E Popp Port Hardy BC $24,020, Michael F Rebagliati Smithers BC $17,251, Reliable Window Cleaners Company Ltd Sudbury Ont $4,140, Sandspit Enterprises Sandspit BC $3,420, Corporation Sanibec (Saguenay) Inc Chicoutimi Que $46,736, Service Master of Vancouver Vancouver BC $7,647, Service Sanitaires de l'est Inc Mont Joli Que $3,176, Sparkle Janitor Service and Window Cleaners Maple Ridge BC $5,400, Streakless Window Services Ltd Halifax NS $6,800; Superior Building Maintenance (Terrace) Ltd Terrace BC $16,816, Margaret Toepfer Prince George BC $2,100, The Tower Company (1961) Ltd Montreal Que $61,452, A T Welcher Ketch Harbour NS $4,450.

Collection of Landing and Parking Fees $24,789—General Aviation Service Ottawa Ont $24,340.

Computer and Data Processing Services $963,631—Canadian General Electric Ottawa Ont $11,487, Computer Sciences Canada Ltd Montreal Que $6,786, Com—Share Ltd Rexdale Ont $24,009, Digital Methods Ltd Ottawa Ont $87,861, Government of Canada—Transport—Computer Services Ottawa Ont $816,874, Quasar Systems Ltd Ottawa Ont $2,000.

Engineering Consulting Services $535,830—Acadia Consultants and Inspectors Ltd Moncton NB $2,307, Acres Consulting Services Ltd Toronto Ont $18,154, Adga Ltd Ottawa Ont $68,166, Adi Ltd Fredericton NB $3,074, Arnott MacPhail Johnstone and Associates Ltd Regina Sask $8,350, Pierre M Beauvais & Camille Lusignan Ville Mont Royal Que $3,284, Brais Frigon Hanley and Associates Ltd Montreal Que $2,568, R J Briggs & Associates Ltd Regina Sask $2,367, Truman L Brown Vancouver BC $4,390, Canadian Design Service Company Ltd Toronto Ont $16,940, Chasse Tremblay Deschesnes Pineau et Associes Ltee Baie Comeau Que $8,054, W H Crandall & Associates (Management) Ltd Moncton NB $2,989, Design Sarkosy Toronto Ont $3,752, Design Team Leasing Toronto Ont $6,093, Andre Dore Ville Brossard Que $23,000, Electronics Security Ltd Ottawa Ont $5,990, The Engineering Group Toronto Ont $2,126, Epec Consulting (Engineering) Ltd Edmonton Alta $4,179, G J Gaudet & Associates Ltd Moncton NB $17,250, Hitech Canada Ltd Ottawa Ont $3,680, Illsley & Larose Montreal Que $10,422, IRD Mechanalysis Ltd Hamilton Ont $3,633, Jodoin Lamarre Pratte & Associates Inc Montreal Que $72,602, Lagace Robitaille Lefrancois Quebec Que $2,413, N D Lea & Associates Ltd Ottawa Ont $27,236, Leigh Instruments Ltd Carleton Place Ont $4,699, MMP Winnipeg Winnipeg Man $7,818, James F MacLaren Ltd Willowdale Ont $27,721, Marshall Macklin Monaghan Ltd Don Mills Ont $6,642, Miller Communications Systems Ltd Kanata Ont $14,100, Morton Dodds & Partners Toronto Ont

TRANSPORT—*Continued*

$5,004, Nesco Consulting Ltd Edmonton Alta $3,134, Northrup Hachey & Associates Ltd Moncton NB $15,124, Northway Survey Corporation Ltd Toronto Ont $2,337, Parent—Moranville Architectes Baie Comeau Que $3,709, Pluritec Consultants Shawinigan Que $22,077, J L Richards & Associates Ltd Ottawa Ont $25,744, S W Rolland Engineering Ltd Don Mills Ont $14,808, Christian Skene and Associates Dorval Que $2,534, Smith Carter Partners Winnipeg Man $3,879, Spear MacDonald & Associates Ltd Moncton NB $11,006, Strong Lamb & Nelson Ltd Edmonton Alta $5,004, J F Taylor & Associates Ltd Ottawa Ont $9,400, Underwood McLellan & Associates Ltd Winnipeg Man $2,211, Venne Thibault & Gagnon Quebec Que $9,480, Warnock Hersel (Int'l) Ltd Lasalle Que $9,052.

Hospitality $21,907.

Landry, Dry Cleaning and Related Services $27,794—Capital Commercial Laundry Ltd Vanier City Ont $2,112.

Legal Services $12,537—Government of Canada—Justice Ottawa Ont $2,967.

Management Consulting Services and Contract Research $631,195—ARC Appraisals Ltd Abbotsford BC $2,400, Acres Consulting Services Ltd Toronto Ont $19,420, EAC Amy and Sons Ltd Ottawa Ont $17,040, Applied Marine Research Ltd Halifax NS $4,600, RC Atkinson Ltd Vancouver BC $3,648, Aviation Planning Services Ltd Montreal Que $7,818, E A Barton and Associates Ltd Toronto Ont $17,812, J P Braaksma Manotick Ont $6,750, Candor Learning Concepts Ltd Vancouver BC $3,917, R B Dodds Associates Inc Thunder Bay Ont $5,089, Dun and Bradstreet of Canada Ltd Toronto Ont $7,649, Ecologistics Ltd Toronto Ont $9,000, Environmental Control Consultants Ltd Ottawa Ont $5,000, Environmental Research Associates Toronto Ont $7,600, Government of Canada—Bureau of Management Consulting—Supply and Services Canada Ottawa Ont $293,560, Syed Gulzar Haider Ottawa Ont $4,917, B A Hennessy Ottawa Ont $2,475, International Airport Consultants of Montreal Ltd Montreal Que $5,000, LGL Ltd Toronto Ont $15,900, Laffoon Belair Associates Ltd Ottawa Ont $9,300, Peat Marwick and Partners Vancouver BC $9,894, Quasar Systems Ltd Ottawa Ont $8,595, RVA Environmental Planning Consultants Don Mills Ont $15,438, Read Voorhees and Associates Ltd Don Mills Ont $4,800, J L Richards and Associates Ltd Ottawa Ont $8,200, P S Ross and Partners Vancouver BC $9,024, Somer Montreal Que $22,500, Stanley Associates Engineering Ltd Calgary Alta $23,692, James W Strutt Ottawa Ont $4,875, Transportation Systems Associates Toronto Ont $2,159, University of British Columbia Vancouver BC $3,114, Urwick Currie and Partners Ltd Montreal Que $23,613, R L Walker and Partners Ottawa Ont $11,000, Woods Gordon and Company Edmonton Alta $14,900.

Medical Services $55,594.

Messing, Lodging and Food Services $2,422,680—Canada Catering Company Ltd Toronto Ont $889,008, Frost Ltd Gander Nfld $18,608, Government of Canada—Public Works Ottawa Ont $5,801, ITT Technical and Support Services Ottawa Ont $2,093, Manresa Jesuit Spiritual Renewal Centre Pickering Ont $6,648, Operation and Maintenance Services Incorporated Colorado Springs Col USA $8,088, Provincial Gouvernement de Quebec Quebec $9,063, Ritchie Mechanical Contractors (1963) Ltd Frobisher Bay NWT $3,690, Services Ltd Toronto Ont $1,476,215.

Messing and Food Services—Recovered $9,763 (Credit).

Membership Fees $11,873.

Meteorological Services in support of Air Transportation $18,067,000—Government of Canada—Environment Ottawa Ont $18,067,000.

Operation and Maintenance of Airports, Terminals and Stations by Contracts $2,680,990—Air Canada Winnipeg Man $49,737, Canadian Marconi Company Ltd Montreal Que $183,962, Mary Duncan Fort Chimo NWT $5,880, Eastern Provincial Airways 1963 Ltd Gander Nfld $53,903, General Electric Motor Service Timmins Ont $4,547, Government of Canada—National Defence Ottawa Ont $10,623, Hewitt Montreal Que $13,568, ITT Technical and Support Services Ottawa Ont $109,429, Labrador Aviation Services Ltd Goose Bay Nfld $61,334, Lafreniere Sheet Metal Ltd Winnipeg Man $2,805, Quebecair Dorval Que $86,798, Shiretown Construction Ltd St Andrews NB $8,806, Smith Airways Ltd Swift Current Sask $15,000, Standish Bros Ltd Cookshire Que $2,954, Sunshine Landscaping Thunder Bay Ont $10,058, Tower Foundation Joint Venture Montreal Que $2,022,761, Tri—Bec Quebec Que $5,460, Vancouver Soaring Association Vancouver BC $8,800, Yorkton Fyling Services Yorkton Sask $14,600.

Operation and Maintenance of Airports, Terminals and Stations by Contracts—Recovered $36,395 (credit).

Operations and Maintenance of Facilities (Except Airports) by Contract $200,480—Bedard Girard Ltd Montreal Que $85,686, BG Checo Engineering Ltd Montreal Que $11,901, CN Telecommunications Montreal Que $3,326, Pacific Western Airlines Vancouver BC $84,670, Tri—Bec Quebec Que $3,917, A Woodrow Timmins Ont $5,495.

Operation of Car Parking Areas by Contract $435,189—Agence de Securite General Inc Ste Foy Que $41,183, Canadawide Parking Services Ltd Calgary Alta $231,950, Canadian Corps of Commissionaires Ottawa Ont $72,811, S H Chalmers Windsor Ont $34,157, Kodiak Parking Services Winnipeg Man $38,489, Toronto Auto Parks (Airport) Ltd Toronto Ont $14,945.

Protection Services $7,761,860—Canadian Corps of Commissionaires Ottawa Ont $589,054, Government of Canada—Royal Canadian Mounted Police Ottawa Ont $6,718,264, Supply and Services Ottawa Ont $3,476, Janus Investigators St John's Nfld $20,246, Labrador Aviation Services Ltd Goose Bay Nfld $5,528, Northwestern Guard and Patrol Ltd Vancouver BC $16,475, Northwestern Security Ltd Vancouver BC $101,351, Selkirk Security Guard Service Ltd Burnaby BC $41,026, Sentinel Security Services (Manitoba) Ltd Winnipeg Man $88,067, Uniguard Services Ltd Vancouver BC $30,117, Universal Investigation Service Ltd Ottawa Ont $16,492, Western Investigation Bureau Ltd Calgary Alta $15,593.

Purchasing Fees $1,622,799—Government of Canada—Supply and Services Canada Ottawa Ont $1,622,799.

Reimbursement of Tuition Fees $49,118.

Reproducing and Printing Services $79,629—Alphatext Ltd Ottawa Ont $26,124, Government of Canada—Supply and Services Ottawa Ont $6,447, The Hughes-Owens Company Ltd Montreal Que $5,601, Techno Graphic Services Ltd

TRANSPORT—*Continued*

Dorval Que $25,380, West Canadian Graphic Industries Ltd Calgary Alta $4,921.

Scientific Services (Analysis) $13,269—Government of Canada National Defence Ottawa Ont $3,424.

Snow Removal by Contact $358,682—Aylwards Ltd Placentia Bay Nfld $8,002, Baird Bros Ltd Penticton BC $2,324, Bradley Air Services Ltd Carp Ont $2,016, L & M Gallant Trucking Contracting Ltd Elmsdale NS $75,000, Government of Canada—National Defence Ottawa Ont $21,246, Mulder Bros Ltd Winnipeg Man $41,128, Pelan Construction Ltee Hauterive Que $88,890, J P Plouffe Ste Monique Que $3,160, Jacques Plourde Transport Riviere au Renard Que $2,055, Quebec Labrador Construction Inc Sept Iles Que $3,850, W Rourke Ltd Quebec City Que $73,045, Rene Roy Riviere du Loup Que $3,000, Southern Construction Ltd Trepassey Nfld $7,000.

Stenographic Services $301,385—DOT Personnel Services Toronto Ont $10,198, Employers Overload Company Toronto Ont $2,803, Interprovincial Personnel Placement Edmonton Alta $14,527, Kelly Girl Service of Canada Ltd Toronto Ont $5,744, Manpower Business Services Ottawa Ont $9,163, Miss 500 Ottawa Ont $7,127, Miss Stacey Personnel Ottawa Ont $19,793, Office Extras Toronto Ont $36,941, Office Overload Toronto Ont $45,430, Personnel Pool Ottawa Ont $132,929, Portage Personnel Ltee Hull Que $5,230, Temploy Ottawa Ont $3,435.

Storage and Warehousing Services $48,485—Government of Canada—Supply and Services Ottawa Ont $47,946.

Training and Educational Services $688,781—AMR Int'l Inc New York City NY USA $8,605, Advance Management Centre Halifax NS $3,200, Aer Lingus Irish Dublin Ireland $5,633, Air Canada Winnipeg Man $29,237, Algonquin College Ottawa Ont $2,625, American Management Association Inc New York City NY USA $2,857, Arizona State University Tucson Ariz USA $5,775, The Berlitz School of Languages Ottawa Ont $6,366, Board of School Trustees—School District No 81 Fort Nelson BC $5,500, School District No 85 Port Hardy BC $36,935, School District No 5 Queen Carlotte City BC $20,473, School District No 88 Terrace BC $2,737, Boeing Commercial Airplane Company Seattle Wash USA $6,466, CN Telecommunications Montreal Que $3,200, College Ahuntsic Montreal Que $5,124, Richard J Cunningham Aylmer Que $11,369, Decca Navigator Co Ltd London England $8,244, Department of Transportation—Federal Aviation Administration Oklahoma City Okla USA $10,780, Flight Safety Int'l Flushing NY USA $31,002, Garrett Manufacturing Ltd Toronto Ont $4,127, Gateway Aviation Ltd Edmonton Alta $3,000, Government of Canada—National Defence Ottawa Ont $9,830, Transport Ottawa Ont $6,606 and Public Service Commission Ottawa Ont $188,398, Honeywell Information Systems Ltd Minneapolis Minn USA $4,104, Humber College of Applied Arts and Technology Rexdale Ont $15,604, Interdata of Canada Inc Mississauga Ont $20,003, Kelsey School Division The Pas Man $2,064, Manitoba Institute of Management Winnipeg Man $3,115, New Brunswick Institute of Technology Moncton NB $4,440, Northern Alberta Institute of Technology Edmonton Alta $2,220, Pacific Southwest Airlines San Diego Cal USA $8,999, Pacific Western Airlines Vancouver BC $16,880, Philips Electronics Industries Ltd Toronto Ont $2,400, Picker X—Ray Engineering Montreal Que $3,550, Provincial Government of Manitoba—Department of Finance Winnipeg Man $3,543, The Provincial Treasurer of Alberta Edmonton Alta $2,808, Raytheon Canada Ltd Waterloo Ont $12,650, Red River Community College Winnipeg Man $8,075, Sala Machine Works Ltd Mississauga Ont $3,700, Southern Alberta Institute of Technology Calgary Alta $2,678, Trans World Airlines Inc Kansas City Missouri USA $8,697, United Air Lines Chicago Ill USA $53,389, University of Alberta Edmonton Alta $3,110 and Moncton Moncton NB $4,250.

Other Professional, Technical and Special Services $2,265,441—H Aass Aero Engineering Ltd Ottawa Ont $13,111, Adga Ltd Ottawa Ont $56,120, Air Canada Winnipeg Man $2,306, Air Charter Service Montreal Que $4,095, Armstrong Contract Economic Studies Edmonton Alta $3,347, Associated Engineering Services Ltd Vancouver BC $3,380, Le Pavillon de l'Atlantique Montreal Que $2,258, Ballard's Garage Ottawa Ont $4,400, Maurice Baribeau Montreal Que $2,625, Barley Sales Ltd Fox Creek NB $13,646, E F Barnes Ltd St John's Nfld $5,742, BAS Software Operating Systems Ltd Ottawa Ont $4,590, Bau—Quebec Ltée Ville Lemoyne Que $2,300, Bianchini Construction Company Ltd Thompson Man $2,500, J Boshard and Son Ltd Vancouver BC $2,890, J P Braaksma Manotick Ont $5,400, British Columbia Corps of Commissionaires Vancouver BC $34,812, CAE Aircraft Ltd Winnipeg Man $3,116, City of Calgary Alta $462,501, Can Dive Service Ltd North Vancouver BC $42,827, Canadian Corps of Commissionaires Ottawa Ont $26,055, Canadian Council on International Law Halifax NS $3,000, Canadian Design Service Company Ltd Toronto Ont $5,780, CN Telecommunications Montreal Que $4,613, C N Crowson Winnipeg Man $2,172, Dawson Realty Ltd Richmond BC $2,860, Deleuw Cather Canada Ltd Ottawa Ont $27,578, Digital Methods Ltd Ottawa Ont $42,600, Ecologistics Ltd Toronto Ont $14,000, Finning Tracter and Equipment Company Ltd Vancouver BC $2,311, Government of Canada—Public Works Ottawa Ont $70,286, Energy Mines and Resources Ottawa Ont $14,318, National Health and Welfare Ottawa Ont $46,689, National Film Board Ottawa Ont $8,052, National Research Council Ottawa Ont $162,310 and Supply and Services Ottawa Ont $25,056, Honeywell Ltd Scarborough Ont $33,714, Imperial Oil Montreal Que $35,325, Jim's Upholstery Shop Happy Valley Nfld $13,299, Johnson Controls Ltd Vancouver BC $40,215, Joymac Construction Ltd Happy Valley Nfld $16,109, Knudsen—Northland Construction Ltd La Ronge Sask $3,511, Vojtech A Kral London Ont $2,072, Labrador Aviation Services Ltd Goose Bay Nfld $282,982, Labrador Transport Ltd Goose Bay Nfld $22,683, Ian Martin Associates Ltd Toronto Ont $102,949, McCaine Electric Ltd Winnipeg Man $13,714, H J McFarland Construction Company Ltd Ottawa Ont $6,005, D H McLaren Toronto Ont $84,173, Gail Richter Nelson Ottawa Ont $15,070, Office Overload Toronto Ont $2,979, Otis Elevator Company Ltd Hamilton Ont $10,493, Pacific Western Airlines Vancouver BC $3,300, Personnel Pool Ottawa Ont $2,344, Picker X—Ray Engineering Ltd Montreal Que $4,050, Quasar Systems Ltd Ottawa Ont $68,818, Radiography and Ultrasonics Req'd Montreal Que $2,416, P S Ross and Partners Vancouver BC $5,476, La Cite de Rouyn Que $4,421, St John Ambulance Ottawa Ont $25,482, Seaward Inc Fall's Church Va USA $7,833, I P Sharp Associates Ltd Carleton Place Ont $2,791, Frank E Simmons Ltd Winnipeg Man $11,465, Standish Brothers Ltd Cookshire Que $6,410, Techno Graphic Services Ltd Dorval Que $3,722, G W Turner Ltd The Pas Man $3,066,

TRANSPORT—*Continued*

University of Toronto Toronto Ont $4,800, Waterloo Research Institute Waterloo Ont $5,000, Westinghouse Canada Ltd Ottawa Ont $4,328, White River Air Services Ltd White River Ont $2,000.

CANADIAN SURFACE TRANSPORATION ADMINISTRATION

Computer and Data Processing Services $182,146—Government of Canada Transport Computer Services Ottawa Ont $182,146.

Hospitality $10,162—Government of Canada—Public Works Ottawa Ont $2,265.

Reproduction and Printing Services $3,372.

Stenographic Services $78,255—DOT Personnel Services Toronto Ont $4,219, Office Overload Ottawa Ont $12,183, Personnel Pool Ottawa Ont $60,922.

Technical Personnel Services $2,677,414—Acres Consulting Services Limited Toronto Ont $34,316, A D I Limited Fredericton NB $50,906, Archer Consulting Limited Pointe Claire Que $31,350, R L Banks and Associates Inc Washington DC USA $312,779, BC Research Vancouver BC $32,974, Calspan Corporation Buffalo NY USA $104,789, Canadian Facts Co Limited Ottawa Ont $16,000, Canadian Institute of Guided Ground Transport Kingston Ont $5,000, Canadian National Railways Montreal Que $64,210, Canadian Pacific Consulting Services Limited Montreal Que $175,544, Canadian Standards Association Rexdale Ont $34,234, Case Existological Laboratories Limited Victoria BC $13,200, Centre De Recherche Industrielle de Quebec Ste Foy Que $47,308, T J Dalton in Trust St John's Nfld $15,149, Deleuw Cather Canada Ltd Ottawa Ont $90,488, Foundation of Canada Engineering Corporation Limited Toronto Ont $288,464, L'Ecole Polytechnique de Montreal Que $4,740, General Environments Corporation Springfield W Va USA $4,493, German and Milne Montreal Que $29,104, Group Five Consulting Limited Ottawa Ont $2,500, Dr R C G Haas Waterloo Ont $4,890, J D Hayes Lakefield Ont $24,948, Knud E Hansen Copenhagen Denmark $9,800, Hovey and Associates Ottawa Ont $146,054, Industrial Research Institute of the University of Windsor Windsor Ont $14,365, International Surveys Limited Montreal Que $16,280, John J Lawson Ottawa Ont $18,344, Ian Martin Associates Limited Toronto Ont $6,212, Rand H Matheson Montreal Que $22,482, R E Morris Ottawa Ont $26,818, Nova Scotia Technical College Halifax NS $31,505, Peat Marwick and Company Ltd Ottawa Ont $6,265, Peat Marwick and Partners Toronto Ont $90,783, J P Plouffe St Jean Que $3,529, P M L P Consultants Limited Don Mills Ont $6,838, Rand Matheson Distribution Associates Verdun Que $3,942, Government of Canada—National Defence Ottawa Ont $146,030, Public Works Ottawa Ont $32,766, Supply and Services Ottawa Ont $114,585 and Statistics Canada Ottawa Ont $24,036, Paul O Roer Vancouver BC $3,165, G L Ross Ottawa Ont $3,891, Professor A M Stevens Fredericton NB $2,362, D E Stoltz Ottawa Ont $4,000, Swan Wooster Engineering Co Ltd Vancouver BC $43,000, Techwest Enterprises Ltd Vancouver BC $7,000, Terra Surveys Limited Ottawa Ont $31,078, Trimac Consulting Services Ltd Calgary Alta $13,903, University of: Calgary Calgary Alta $26,621, McGill University Montreal Que $33,723, Manitoba Winnipeg Man $36,684, New Brunswick Fredericton NB $44,735, Ottawa Ottawa Ont $18,057, Queen's Kingston Ont $52,560, Regina Regina Sask $4,000, Saskatchewan Saskatoon Sask $133,935, Toronto Toronto Ont $35,600, Western Ontario London Ont $55,602 and York Downsview Ont $7,070, Dr Frank R Wilson Fredericton NB $2,367, M Willis Ottawa Ont $2,280.

Training and Education Services $22,042—Government of Canada—Public Service Commission Ottawa Ont $16,699.

Other Types of Services $2,507.

TRANSPORTATION DEVELOPMENT AGENCY

Computer and Data Processing Services $24,085—Alphatext Ltd Ottawa Ont $8,651.

Hospitality $2,358.

Membership Fees $1,887.

Stenographic Services $93,726—Direction Personnel Montreal Que $6,402, DOT Personnel Montreal Que $53,335, Kelly Girl Toronto Ont $22,189, Office Overload Montreal Que $4,680, Technical Overload Montreal Que $5,869.

Technical Personnel Services $3,033,293—Acres Consulting Services Ltd Toronto Ont $27,982, Air Canada Winnipeg Man $53,287, Airtransit Canada Montreal Que $314,203, Aviation Planning Services Ltd Montreal Que $5,000, Ball Berezowsky Associates Sainte Anne-de-Bellevue Que $7,050, Bomardier Ltd Montreal Que $5,000, British Columbia Hydro & Power Authority Vancouver BC $15,000, British Railways London England $2,819, Canadian Institute of Guided Ground Transport Kingston Ont $307,222, Canadian National Railways Montreal Que $171,093, Canadian Pacific Consulting Services Ltd Montreal Que $5,000, Canadian Pacific Ltd Montreal Que $43,773, Canalog Consultants Ltd Montreal Que $292,599, Canalog Logistics Ltd Montrael Que $4,974, D D Caple Nobleton Ont $2,390, Cherukupalle Planning Consultants Toronto Ont $4,937, D D A Management Consultants Ltd Montreal Que $2,000, De Leuw Cather Canada Ltd Edmonton Alberta $3,114, Ewart Tremblay et Associes Montreal Que $25,072, Federal Railroad Administration Washington DC USA $34,508, General Motors of Canada Ltd London Ont $5,000, General Urban Systems Corporation Montreal Que $2,000, German-Milne Montreal Que $8,212, Glacio-Marine Ste Foy Que $4,994, Hawker Siddeley Canada Ltd Toronto Ont $4,242, J Pierre Hogue et Associes Inc Montreal Que $35,425, Hover-Jak Ltd Richmond Hill Ont $34,351, Industrial Illustrating and Designing Inc St Laurent Que $12,109, Irenekon Montreal Que $2,232, J K Associates Inc Willowdale Ont $40,000, N D Lea & Associates Inc Vancouver BC $40,865, N D Lea & Associates Ltd Oakville Ont $12,976, Lenasco Ltd Sherbrooke Que $2,996, Maritime Agency Inc Montreal Que $100,000, McGill University Montreal Que $36,983, M L W Industries Montreal Que $449,266, J F Morrall Calgary Alberta $9,940, E R Muller St Catharines Ont $6,765, Municipality of Metropolitan Toronto Toronto Ont $135,959, B Myers Montreal Que $14,080, Northern Transportation Co Ltd Ottawa Ont $17,431, Office Overload Montreal Que $12,213, Ontario Transportation Development Agency Toronto Ont $5,000, Peat Marwick & Partners Montreal Que $5,000, L-J Personnel Consultants Ltd Ottawa Ont $4,750, Queens University Kingston Ont $3,346, The Regional Municipality of

TRANSPORT—*Concluded*

Ottawa-Carleton Ottawa Ont $9,104, Robinson Associates Inc Bryn Mawr Pa USA $2,500, The Saskatchewan Research Council Saskatoon Sask $133,384, Sed Systems Ltd Saskatoon Sask $15,882, H A Simons (International) Ltd Vancouver BC $4,993, SMA (Societe de Mathematiques Appliquees) Inc Montreal Que $43,585, Southam Business Publications Ltd Don Mills Ont $28,905, Stanford Research Institute Menlo Park Cal USA $4,656, P Stroback Montreal Que $2,581, M Strub Westmount Que $4,991, Swan Wooster Engineering Co Ltd Vancouver BC $18,044, Technical Overload Montreal Que $46,295, Terracross Ltd Lachine Que $55,740, David Tighe Inc St Lambert Que $2,552, The Toronto Harbour Commissioners Toronto Ont $2,083, Travacon Research Ltd Calgary Alta $12,150, Traveldata Toronto Ont $5,220, Transenforms International Ltd Vancouver BC $5,000, University of Montreal Centre Development Technologique Montreal Que $7,604, University of Sherbrooke Sherbrooke Que $5,000, Toronto Toronto Ont $195,032, York Downsview Ont $2,876, S M Uzumeri Islington Ont $2,056.

Training and Education Services $5,860.

Other Professional Technical and Special Services $1,498,193—Government of Canada Supply and Services Ottawa Ont $102,690, Stolports Operation and Maintenance by Air Services $1,394,529.

Canadian Transport Commission

Accounting Services $8,384—Government of Canada—Supply and Services Ottawa Ont $8,384.

Computer Programming Services $608,760—Alphatext Ltd Ottawa Ont $28,948, Canadian National Railways Montreal Que $2,762, Canadian Pacific Ltd Montreal Que $6,040, Computel Systems Ltd Ottawa Ont $9,289, Com Share Ltd Rexdale Ont $27,664, Datacrown Ltd Willowdale Ont $57,651, Dataline Systems Ltd Toronto Ont $43,888, Government of Canada—Supply and Services Ottawa Ont $2,515 and Transport Ottawa Ont $277,841, Systems Dimensions Ltd Ottawa Ont $151,362.

Consulting Services $811,347—Acres Consulting Services Ltd Halifax NS $7,853, A D I Ltd Fredericton NB $2,521, D G Bailey Ottawa Ont $3,000, J D Beare Downsview Ont $4,950, M Boisvert Ottawa Ont $2,400, Camat International Transportation $5,000, Canadian Institute of Guided Ground Transport Kingston Ont $3,307, Canadian National Railways Montreal Que $9,056 J M Cangardel Ottawa Ont $4,031, R I Colberg Bellevue Wash USA $4,900, W N Connolly Dorval Que $2,000, R J Culkin Ottawa Ont $2,255, H J Darling Ottawa Ont $7,950, D P Denziel Ottawa Ont $4,498, Y Dube Quebec Que $2,070, Fenco Ottawa Ont $9,149, E P Fitzgerald and Associates Ottawa Ont $4,800, L Fortier Ottawa Ont $4,900, Government of Canada—Statistics Canada Ottawa Ont $8,893, and Supply and Services Ottawa Ont $244,545, Gulf Interstate Engineering Co Ltd Calgary Alta $5,000, Kez International Ltd Montreal Que $4,950, A Khan Ottawa Ont $9,800, C W King Washington DC USA $2,305, Y Kotowitz Toronto Ont $4,900, C D Le Ottawa Ont $8,579, N D Lee and Associates $9,750, C Leclerc Ottawa Ont $2,400, K B Mathewson Montreal Que $24,750, Neish Owen Rowland and Roy Toronto Ont $4,941, Peat Marwick and Partners Montreal Que $37,830, Quasar Systems Ltd Ottawa Ont $28,248, Snavely King and Tucker Inc Washington DC USA $106,746, Systems Approach Ltd Ottawa Ont $54,631, Traveldata Toronto Ont $21,579, M Truchon Ste Foy Que $7,000, University of Laval Quebec Que $29,590, R S Wallace and Associates Ltd Manotick Ont $11,400, Zohar Consulting Ltd Willowdale Ont $100,650.

Drafting Services $12,749—Flynn Elliott Associates Ltd Ottawa Ont $12,749.

Health Services $6,125—Government of Canada—National Health and Welfare Ottawa Ont $6,125.

Legal Services $4,995.

Photographic Services $10,189—Government of Canada—Public Archives Ottawa Ont $9,536.

Protection Services $55,919—Grant Security Services Ottawa Ont $41,184, Government of Canada—Supply and Services Ottawa Ont $13,685.

Reporting Services $56,201—Allwest Reporting Ltd Burnaby BC $33,533, Nethercut and Co Ltd Toronto Ont $20,556, Government of Canada—Secretary of State Ottawa Ont $2,112.

Stenographic Services $223,816—Barbara's Office Personnel Ottawa Ont $53,872, Christina's Personnel Ltd Ottawa Ont $5,393, DOT Personnel Services Toronto Ont $8,261, Kelly Girl Service of Canada Ltd Toronto Ont $4,154, Miss 500 Ottawa Ont $2,002, Miss Stacey Personnel Ottawa Ont $22,077, Office Overload Ottawa Ont $9,840, Personnel Pool Services Ottawa Ont $114,959, Temprotech Personnel Ottawa Ont $2,054.

Other Types of Services $17,223—Government of Canada—Energy, Mines and Resources Ottawa Ont $4,500, Industrial Overload Ottawa Ont $2,424.

TREASURY BOARD

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

Training and Educational Services $314,961—American Management Research International New York City NY USA $2,187, Berlitz Language School Toronto Ont $2,049, G Caron Ottawa Ont $2,363, Government of Canada—Public Service Commission Ottawa Ont $212,317, D Kennedy Ottawa Ont $2,800, G Reid Ottawa Ont $3,940, Universities of: Toronto Toronto Ont $54,222 and Western Ontario London Ont $2,275.

Computer Services $2,020,667—Bonaventure Design Ottawa Ont $11,924, Dataline Systems Toronto Ont $78,602, Federal Systems of Canada Ltd Ottawa Ont $25,980, Government of Canada—Finance Ottawa Ont $7,223; Supply and Services Ottawa Ont $1,339,732; Public Service Commission Ottawa Ont $14,480 and Statistics Canada Ottawa Ont $20,075, Information Science Industries Ottawa Ont $37,573, I P Sharpe Associates Ltd Toronto Ont $57,103, Systems Dimensions Ltd Ottawa Ont $378,933, Triquetra Services Ltd Toronto Ont $41,720.

Management Consultants and Contract Research $1,181,419—M F Allaire Montreal Que $16,750, R Arrott Ottawa Ont $4,050, S Beer Surrey England $5,400, S Bibeau Montreal Que $10,850, Bonaventure Designs Ottawa Ont $2,765, S

TREASURY BOARD—*Continued*

Borins Toronto Ont $12,501, C L Brookbank Ottawa Ont $4,250, Coopers and Lybrand Ottawa Ont $53,102, D Cadwell Ottawa Ont $2,500, J E Crowe Ottawa Ont $13,240, S Darling Ottawa Ont $4,250, Dataline Systems Ltd Toronto Ont $2,500, Digital Methods Ltd Ottawa Ont $31,646. E P Fitzgerald and Associates Ottawa Ont $25,250, Federal Systems of Canada Ltd Ottawa Ont $96,900, V Ferguson Ottawa Ont $4,800, Government of Canada—Supply and Services—Bureau of Management Consulting Ottawa Ont $313,388 and National Capital Commission Ottawa Ont $20,000, Gottschalk and Ash Ltd Montreal Que $9,311, Hay Associates Toronto Ont $19,355, Hickling Johnston Ltd Toronto Ont $27,585, Hopwood Dunlop Ottawa Ont $55,543, I P Sharpe Associates Ltd Toronto Ont $34,160, N G Kirkland Toronto Ont $22,050, G M Manson Ottawa Ont $4,500, J B McDonald Ottawa Ont $3,700, D Orr Vancouver BC $4,945, Quasar Systems Ltd Ottawa Ont $9,405, Riddell Stead and Associates Toronto Ont $10,564, S D I Associates Toronto Ont $27,661, J B Sidney Ottawa Ont $15,333, Smith Auld and Associates Ltd Toronto Ont $5,525, J Starnes Chelsea Que $30,375, Systemhouse Ltd Ottawa Ont $2,718, Stevenson and Kellogg Toronto Ont $39,778, Universities of: Carleton Ottawa Ont $7,000, British Columbia Vancouver BC $21,550, Queen's Kingston Ont $38,335 and Toronto Toronto Ont $80,703, Urwick Currie and Partners Quebec Que $58,590, R J Weiler Toronto Ont $8,335, M B Wesche Ottawa Ont $2,750.

Clerical and Stenographic Services $412,707—DOT Personnel Services Toronto Ont $8,644, H V Chapman and Associates Ltd Toronto Ont $12,704, Kelly Girl Service Toronto Ont $35,078, Miss 500 Ottawa Ont $62,513, Miss Stacey Personnel Ottawa Ont $49,481, Office Overload Ottawa Ont $34,720, Ottawa-Hull Bilingual Ottawa Ont $21,583, Personnel Pool Ottawa Ont $149,317, Victor Temporaries Cambridge Ont $38,667.

Printing and Photography Services $32,411—Drummond Business Forms Drummondville Que $3,645, Government of Canada—Supply and Services Ottawa Ont $24,007.

Other Business Services $1,366,717—Bell Canada Montreal Que $5,634, Government of Canada—Finance Ottawa Ont $1,283,800 and Supply and Services Ottawa Ont $68,504.

National Research Council of Canada

Accounting Services $90,000—Government of Canada—Supply and Services Ottawa Ont $90,000.

Building Cleaning and Other Sanitation Services $489,976—Allied Building Service (Ottawa) Ltd Ottawa Ont $39,485, Dartmouth Window Cleaners Dartmouth NS $23,416, Empire Maintenance Ltd Montreal Que $383,676, Manpower Temporary Services Ottawa Ont $19,740, Modern Building Cleaning Ottawa Ont $6,660, The Corporation of the City of Ottawa Ottawa Ont $10,226.

Catering and Quartering Services $43,936—B & B Cageterias Ltd Ottawa Ont $6,866, Government of Canada—Public Works Fort Churchill Man $31,536.

Data Processing Services $84,093—IBM Canada Ltd Toronto Ont $11,667, Manufacturing Data Systems Incorporated Ann Arbor Mich USA $11,775, Saskcomp Regina Sask $7,699, S D L Ottawa Ont $26,056, SED Systems Ltd Saskatoon Sask $14,970.

Engineering Services $2,366,835—Amos Construction Ltd Prince Albert Sask $4,437, J F Bradley Vancouver BC $5,600, Bristol Aerospace Limited Winnipeg Man $92,858, J W Brown Shellbrook Sask $5,476, Data Cap Ltd Ottawa Ont $2,309, Dilworth Secord Meagher and Associates Ltd Toronto Ont $3,500, Elgin Exploration Company Ltd Calgary Alta $5,995, Kenting Petrolia Drilling Ltd Calgary Alta $3,089, J P Legendre Ottawa Ont $2,846, F R Livingstone Limited Ottawa Ont $3,432, Manpower Temporary Services Ottawa Ont $49,307, Ian Martin Associates Limited Toronto Ont $27,097, Midwest Drilling Winnipeg Man $6,886, Operation and Maintenance Service Inc Colorado Springs USA $6,119, T D Overhill Engineering Ltd Ottawa Ont $52,616, Pan American World Airways Fort Churchill Man $874,332, Queen's University Kingston Ont $6,412, SED Systems Ltd Saskatoon Sask $91,962, Spar Aerospace Products Ltd Toronto Ont $547,422, University of Toronto Toronto Ont $20,800, Triple A Aero Services Ottawa Ont $15,000, E Wotton Toronto Ont $2,100; contracts entered into with the Research Councils of the following provinces for the provision of scientific and technical information and support services to local Canadian Companies—Alberta $90,500, British Columbia $90,500, New Brunswick $67,200, Nova Scotia $87,800, Ontario $76,800 and Saskatchewan $95,800.

Health Services $65,325—Government of Canada—National Health and Welfare Ottawa Ont $63,615.

Postdoctorate Fellowships $898,741—National Research Council Laboratories Fellowships valued at $9,750 annually for both married and single fellows were paid on a monthly basis from this allotment.

Protection Services $559,904—Canadian Corps of Commissionaires Ottawa Ont $542,505, Inter-City Security Guard Service Ltd Ottawa Ont $8,974, Johnsons Business Services Ltd Halifax NS $3,042.

Research Scientific Technical and Development Support Contracts $226,222—Computing Consultant Ltd Dartmouth NS $2,000, Gen Tec Inc Quebec Que $13,358, P A Lapp Ltd Toronto Ont $6,481, Regent Park Medical Clinic Regina Sask $55,854, University of: British Columbia Vancouver BC $76,606, Guelph Guelph Ont $17,407; Regina Regina Sask $11,464, Saskatchewan Saskatoon Sask $16,860; Toronto Toronto Ont $3,760; Western Ontario London Ont $8,205 and York Toronto Ont $13,125.

Scientific Services $348,177—Alphatext Systems Ltd Ottawa Ont $5,577, American Geological Institute Washington DC USA $8,748, Biosciences Information Services Philadelphia Pa USA $8,515, Canadian Film Institute Ottawa Ont $35,000, Carleton University Ottawa Ont $2,000, W H Cook Ottawa Ont $5,970, Data Courrier Inc Louisville Ky USA $8,330, Engineering Index Inc New York City NY USA $8,935, Franklin Institute Philadelphia Pa USA $42,016, Government of Canada—Public Archives Ottawa Ont $2,716, H R Hayes Harpenden Herts England $2,097, P J Hyde Associates Ottawa Ont $5,130, Illionois Institute of Technology Chicago Ill USA $2,029, Institute of Scientific Information Philadelphia Pa USA $33,857, Institution of Electrical Engineers Hitchin Herts England $9,354, K K Karta Saskatoon Sask $3,180, P A Lapp Ltd Toronto Ont $7,827, A C Larson Austin Texas USA $5,500, Manpower Temporary Services Ottawa Ont $2,882, A Marsan

TREASURY BOARD—*Concluded*

& Associates Inc Montreal Que $2,500, National Technical Information Services Springfield Mass USA $3,870, D J C Phillipson Ottawa Ont $3,880, I E Puddington Ottawa Ont $4,200, Q L Systems Limited Ottawa Ont $4,200, R Reichert Saskatoon Sask $3,333, D A Sinclair Ottawa Ont $3,295, G Smirnoff Tenaga Que $2,629, K F Tupper Ilderton Ont $16,100, L Villeneuve Laval Que $2,000, Scientific Services by Council Members $14,815; for further details see Section 36.

Training and Educational Services $161,523—Government of Canada—Public Service Commission Ottawa Ont $103,745, Manpower Services Ottawa Ont $32,350.

Other Business Services $878,441—A Albania Ottawa Ont $4,943, Border Brokers Limited Vancouver BC $2,180, British Columbia Research Council Vancouver BC $6,375, Canadiana Bookbinding Co Ltd Vanier Ont $7,464, Capital Air Surveys Limited Killaloe Ont $3,500, Capital Commercial Laundry Ltd Vanier Ont $5,142, C B A Engineering Ltd Vancouver BC $2,933, Crawley and McCracken Co Ltd Montreal Que $55,271, R U Day Ottawa Ont $16,250, Dominion Wide Photographs Ltd Ottawa Ont $3,813, DOT Personnel Services Toronto Ont $2,085, Government of Canada—Secretary of State—Canadian Government Photo Centre Ottawa Ont $14,730; Environment Ottawa Ont $7,365; Supply and Services Ottawa Ont $484,385 and National Film Board Montreal Que $18,192, Gowling and Henderson Ottawa Ont $4,148, Graphic Films Ltd Ottawa Ont $5,448, Harpell's Press Co-operative Gardenvale Que $2,755, Johnsons Business Services Ltd Halifax NS $2,274, E M Kidd Ottawa Ont $2,313, D P Loshak Ottawa Ont $3,740, Manpower Temporary Services Ottawa Ont $63,107, McKee Moving & Storage Co Ltd Saskatoon Sask $6,472, Miss 500 Ottawa Ont $4,641, Netherlands Aircraft Factories Fokker VFW Schipholoost The Netherlands $3,278, Office Overload Ottawa Ont $4,005, Personnel Pool Ottawa Ont $6,677, A Popp Ottawa Ont $4,921, J C Richer Montreal Que $7,800, Smith Irwin and Conley Smiths Falls Ont $11,197, University of: British Columbia Vancouver BC $26,805; Laval Quebec Que $10,714; McGill Montreal Que $32,197; Montreal Montreal Que $4,968; Ottawa Ottawa Ont $10,702; Queen's Kingston Ont $3,041; Toronto Toronto Ont $2,036 and Western Ontario London Ont $10,808.

MINISTRY OF STATE FOR URBAN AFFAIRS

Consulting and Research Services $3,200,919—C Aasen Ottawa Ont $14,856, R Acquaah Harrison Agincourt Ont $2,160, Acres Consulting Ltd Niagara Falls Ont $7,864, L Ades Winnipeg Man $2,080, All About Us Ottawa Ont $2,500, A R A Consultants Toronto Ont $16,833, D Arbour Associates Montreal Que $2,250, J Arnott Regina Sask $2,300, Assenault and Arcand Montreal Que $4,000, R Avery Toronto Ont $2,862, Balmer Crapo and Associates Kitchener Ont $2,500, G Banz Toronto Ont $13,740, B Berry Chicago Ill USA $3,960, A Bolduc $3,500, A Booth Lincoln Neb USA $9,980, P Boothroyd Edmonton Alta $7,625, J Bosanac Toronto Ont $2,250, S L Buckwold Saskatoon Sask $2,375, Bureau of Municipal Research Toronto Ont $10,000, T Burns Ottawa Ont $10,417, T Burton Kitchener Ont $25,000, R W Butler London Ont $2,400, R W G Bryant Montreal Que $4,900, Calgary Women's Centre Calgary Alta $2,400, P Cameron Ottawa Ont $6,333, Canadian Economic Service Ottawa Ont $4,860, Canadian Public Opinion Ltd Toronto Ont $5,000, M Carmen Toronto Ont $3,000, Centre de Recherches et d'Innovations Urbaines Montreal Que $37,074, M Chamey and P Jacobs Montreal Que $2,800, V Chapin Ottawa Ont $32,832, N Cherukupalle Toronto Ont $3,200, M Chevalier Montreal Que $2,100, J Chibuk Ottawa Ont $13,125, City of Calgary Calgary Alta $5,000, City of Halifax Halifax NS $6,771, C Coatsworth Toronto Ont $2,250, Consultantgroup Ltd Saskatoon Sask $4,800, J Coppock Edinburgh Scotland $2,250, C Cotterell Ottawa Ont $4,500, D Crain Bells Corners Ont $16,500, C Dagum Ottawa Ont $4,995, Damas and Smith Winnipeg Man $11,001, M D'Amour Hull Que $3,700, P Datta Ottawa Ont $5,000, Dataline Systems Ltd Toronto Ont $2,625, J Debanne Co Ltd Cambridge Mass USA $2,500, Deleuw Cather of Canada Ltd Edmonton Alta $14,340, Government of Canada—Environment Ottawa Ont $16,599 and Supply and Services—Bureau of Management Consulting Ottawa Ont $118,256, L Dernois Montreal Que $9,450, Development Planning and Associates Toronto Ont $197,121, Dobush Stewart and Longpre Montreal Que $2,500, D Douglas Burnaby BC $9,549, B Downey Ottawa Ont $5,600, R Drolet Ottawa Ont $2,300, C Dube Vancouver BC $4,200, Dupont Ray and Gingras Quebec Que $2,225, East Coast Management Ltd Halifax NS $2,250, J Edwards Blacksburg Va USA $2,341, A Elzioni New York City NY USA $2,970, B Ezrin Toronto Ont $8,242, G Fallis Ottawa Ont $7,526, J Fergusson Ithaca NY USA $5,000, M Florian Montreal Que $3,750, E Fodor Toronto Ont $2,037, Folio Productions Ltd Toronto Ont $392,625, P Fortin Montreal Que $4,000, E Fraikin Ottawa Ont $13,001, A Fullerton Calgary Alta $3,600, J Gibson Ottawa Ont $6,150, K Gerecke Waterloo Ont $4,800, General Urban Systems Corporations Montreal Que $200,340, E Graff Toronto Ont $5,264, D Groos Victoria BC $8,330, K Hare Islington Ont $2,875, S W Hamilton Vancouver BC $2,500, W Head Downsview Ont $2,500, W Hettich Ottawa Ont $4,430, Hickling Johnson Ltd Toronto Ont $25,420, D Hoffman Ottawa Ont $24,900, P Halland Toronto Ont $3,038, B Hutchinson Waterloo Ont $25,870, Institute for Environmental Studies Winnipeg Man $6,760, Institut National de la Recherche Scientifique $2,500, Institute of Public Affairs Halifax NS $4,850, Institute for Urban Studies Winnipeg Man $2,500, T Irwin Ottawa Ont $7,840, Irwin Beinhaker and Partners Vancouver BC $5,000, D Johnson Lincoln Neb USA $2,051, M Joubert Ottawa Ont $4,500, Kappele Wright McLeod Toronto Ont $8,250, M Y Keane Ottawa Ont $2,700, R H Kent and Associates Winnipeg Man $28,400, S King Vancouver BC $4,000, M Kirby Halifax NS $3,750, H M Kitchen Peterborough Ont $12,175, J Kirkland Ottawa Ont $6,125, W Koster Toronto Ont $4,114, M Kurchak Toronto Ont $2,800, D Kusel Ottawa Ont $10,450, J L Lalonde Montreal Que $2,850, V Lambert Sutton Que $23,850, P A Langlois Laval sur le Lac Que $5,000, A Lapierre Ottawa Ont $4,420, Larouche and Associates Montreal Que $4,900, N D Lea and Associates Oakville Ont $2,100, J Leaning Ottawa Ont $9,081, G Lecavalier Ottawa Ont $19,800, J Legault Montreal Que $2,100, Leman Group Incorporated Toronto Ont $6,200, M Leonard Montreal Que $2,100, C Levy Vancouver BC $16,478, S Y Li Ottawa Ont $11,375, M E Lloyds and Associates Halifax NS $3,017, J Long and Associates Calgary Alta $4,193, K A Lynne Ottawa Ont $15,583, T Major Winnipeg Man $2,850, S Malik Vanier Ont $2,300, F Martin St Bruno de Montarville Que $2,500, L G R Martin Consultant Ltd Waterloo Ont $2,500, M

MINISTRY OF STATE FOR URBAN AFFAIRS—*Concluded*

Maruyama Portland Org USA $2,985, R C Mann Vancouver BC $4,500, H B Messigner Shawinigan Lake BC $10,429, C Michaud Hull Que $20,595, W Michelson Toronto Ont $2,231, H Millar Toronto Ont $12,813, F D Miller Ottawa Ont $10,425, M A Morency Touraine Que $12,525, L A G Moss Bangkok Thailand $4,000, Morrison Hershfield Ltd Toronto Ont $5,321, Movement for Citizen Voice Halifax NS $4,900, R D Munro Geneva Suisse $2,656, G Murchie Ottawa Ont $21,300, A MacDougall Ottawa Ont $2,085, S MacFadyen Edmonton Alta $6,000, A MacKinnon Toronto Ont $9,158, J MacMillan Toronto Ont $2,700, E A McBean Kitchener Ont $4,563, W McNeal Niagara Falls Ont $2,600, Newfoundland Status of Women Council St John's Nfld $2,500, Newton and Frank Associates Toronto Ont $2,202, P Oberlander Vancouver BC $3,200, Ogilvy and Mather Canada Ltd Montreal Que $4,725, Ontario Institute for Studies Toronto Ont $2,473, H Ozbekham Philadelphia Pa USA $3,000, T Porkinson Winnipeg Man $2,500, S B Parks Ottawa Ont $2,475, J Parlour Kent England $3,250, Peat Marwick and Company Toronto Ont $18,064, D Peloquin Hull Que $2,325, P Pergler Ottawa Ont $12,500, H Perlmutter Philadelphia Pa USA $2,910, Peter Barnard and Associates Toronto Ont $5,700, D H Phelpo Vancouver BC $3,161, M Plante Ottawa Ont $4,680, Palese and Carlos Montreal Que $12,600, B L Pokol Toronto Ont $3,280, Project Planning Associates Toronto Ont $53,176, Quaker Oats of Canada Ltd Peterborough Ont $40,729, M Ray Ottawa Ont $29,800, R Rayzak Dunrobin Ont $26,750, M L Reynolds Dunrobin Ont $11,764, A Risdill Toronto Ont $2,460, D Ryan Toronto Ont $5,000, S Schatzow Ottawa Ont $20,350, Scott and Hart Associates Vanier Ont $5,000, J Shearee Ottawa Ont $4,550, Sheridan Harbourfront Toronto Ont $38,240, M Shoub Montreal Que $4,800, E H Sibley Laurel Md USA $2,277, I Silver Ottawa Ont $15,885, A Singer Ottawa Ont $5,562, B Slack Montreal Que $2,600, D Smith Barrie Ont $5,100, Smith Auld and Associates Ltd Toronto Ont $4,515, Soucom Inc Montreal Que $8,000, Springhurst Community Health Centre Toronto Ont $8,145, A Stinson Vanier Ont $4,200, Systems Dimensions Ltd Ottawa Ont $9,070, G Tamblyn Barrie Ont $2,500, P A Tarte Los Angeles Cal USA $3,678, C Taylor Toronto Ont $4,749, C Thomasset Laperriere Montreal Que $11,125, D Thompson Ottawa Ont $2,400, S Trieger Ottawa Ont $3,525, A Tsou Ottawa Ont $17,842, University of: Alberta Edmonton Alta $22,389; British Columbia Vancouver BC $37,500; Laval Quebec Que $30,378; Manitoba Winnipeg Man $23,025; McMaster Hamilton Ont $20,428; Montreal Montreal Que $35,893; Ottawa Ottawa Ont $9,988; Quebec Ste Foy Que $31,234; Queen's Kingston Ont $5,941; St Mary's Halifax NS $2,400; Toronto Toronto Ont $38,145; Waterloo Waterloo Ont $15,739; Western Ontario London Ont $4,922 and York Downsview Ont $13,500, Urbatique Incorporate Quebec Que $4,000, H Urion Ottawa Ont $14,442, P Villeneuve Ottawa Ont $13,433, Westrede Institute Edmonton Alta $38,880, H Wiggeohoff Ottawa Ont $5,200, Wilcox Group Mississauga Ont $116,402, M Wills Vancouver BC $13,086, Women Design Centre Vancouver BC $2,500, J Zolov Montreal Que $7,550, Other $357,992.

Data Processing Services $70,127—Datacap Ltd Ottawa Ont $8,224, Dataline Systems Ltd Toronto Ont $2,625, Government of Canada—Statistics Canada Ottawa Ont $45,372 and Unemployment Insurance Commission Ottawa Ont $5,635, Information Ltd Ottawa Ont $2,100, Systemhouse Ltd Ottawa Ont $5,613, Other $558.

Hospitality $45,441.

Information Services $63,391—Berger Tisdall Clark and Lesly Toronto Ont $4,466, R Bocking Vancouver BC $3,850, C Burke Halifax NS $3,000, Design Workship Ottawa Ont $3,445, Government of Canada—Information Canada Ottawa Ont $4,421, Paulus Productions Ltd Toronto Ont $6,000, Orba Information Ltd Montreal Que $13,953, A Pember Ottawa Ont $4,950, R Prevost Ottawa Ont $3,000, J M D Public Relations Montreal Que $9,400, Radio TV News Pointe Claire Que $3,726, E Sprunt Winnipeg Man $3,180.

Photographic Services $41,674—R H Broadcast Productions Ottawa Ont $2,250, Crawley Films Ltd Ottawa Ont $7,152, J Evan Photography Ottawa Ont $2,186, Government of Canada—Information Canada Exposition Ottawa Ont $4,200, Kenting Earth Services Ottawa Ont $5,867, F D Stone Burlington Ont $8,364, Other $11,655.

Printing Services $235,375—Campbell Reproductions Ottawa Ont $17,852, Gaeckel Graphics Montreal Que $3,332, Government of Canada—Supply and Services Ottawa Ont $173,229, Hodges Freeman and Robinson Toronto Ont $9,555, Metropole Litho Inc Montreal Que $12,000, MacDonald Downie Ltd Toronto Ont $2,303, B McPorthin Ltd Toronto Ont $3,357, Zolov Productions Inc Montreal Que $2,400, Other $11,347.

Protection Services $37,934—Canadian Corps of Commissionaires Ottawa Ont $37,882, Other $52.

Stenographic Services $331,812—DAT Personnel Services Toronto Ont $70,311, C Levy Vancouver BC $3,499, Manpower Business Service Ottawa Ont $14,767, Miss 500 Ottawa Ont $109,454, Miss Stacey Personnel Ottawa Ont $19,735, Office Overload Ottawa Ont $5,924, Personnel Pool Ottawa Ont $87,375, Staff Builders Toronto Ont $3,774, Superior Personnel Ltd Toronto Ont $16,620, Other $353.

Training and Education Services $142,391—Berlitz School of Languages Ottawa Ont $2,120, Government of Canada—Public Service Commission Ottawa Ont $125,829, Other $14,442.

Other Business Services $165,731—Batterton Mail Service Ltd Ottawa Ont $2,115, Groven Bus Lines Toronto Ont $4,934, Hand Chemical Industries Ltd Toronto Ont $19,980, H M S C York Toronto Ont $7,450, B G Hutchinson Waterloo Ont $5,045, J Millen Agency Toronto Ont $6,480, M McClaughan Toronto Ont $7,000, Sail Ontario Toronto Ont $6,500, Stage Door Ltd Toronto Ont $21,367, Strand Century Ltd Toronto Ont $4,200, Tam Marketing Ltd Toronto Ont $57,091, University of Toronto Toronto Ont $3,537, Waring Hoffman Baker Ltd Toronto Ont $4,000, Other $16,032.

VETERANS AFFAIRS

ADMINISTRATION PROGRAM

Association Memberships $454.

Books of Remembrance $6,369—D Cockerell and Son Cambridge England $3,084, Y Diceman Ottawa Ont $3,285.

VETERANS AFFAIRS—*Continued*

Data Processing Services $148,062—Government of Canada—Supply and Services Ottawa Ont $130,648, Triquatra Services Ltd Toronto Ont $11,918.

Hospitality $12,088.

Legal Services $1,170.

Management Consultant Services $38,305—E R Brazeau Dorval Que $2,040, John Doherty and Co Ltd Ottawa Ont $24,953, J G Falardeau Ottawa Ont $3,613, H G Hodgson London Ont $2,601.

Photographic Services $4,408.

Printing Services $99,504—R L Crain Ltd Ottawa Ont $8,126, Government of Canada—Department of Supply and Services—Canadian Government Printing Bureau Ottawa Ont $42,406, Kingsley Engraving Ltd Ottawa Ont $5,003, The Hunter Rose Co Toronto Ont $6,836, Hakkert Toronto Ont $7,500.

Protection Services $66,545—Canadian Corps of Commissionaires Ottawa Ont $55,272, Metropolitan Investigation and Security (Canada) Ltd Winnipeg Man $3,704, Canadian Protection Services Ltd Toronto Ont $4,508.

Real Estate Services $2,700.

Staff Course $57,897—American Management New York City NY USA $5,289, Berlitz School of Languages Ottawa Ont $3,519, Government of Canada—Public Service Commission—Bureau of Staff Development and Training Ottawa Ont $40,775, Management Renewal Ltd Ottawa Ont $3,419.

Other Types of Services $163,665—Government of Canada—National Health and Welfare Ottawa Ont $20,042, Office Overload Ottawa Ont $16,941, Com/Art Studio Ottawa Ont $17,517, Display Service Co Ltd Don Mills Ont $19,864, Western Display Service Ltd Vancouver BC $28,570.

WELFARE SERVICES PROGRAM

National Associations $146,225—Canadian Hearing Society Toronto Ont $7,800, Canadian National Institute for the Blind Toronto Ont $118,050, Canadian Paraplegic Association Toronto Ont $10,000, Com/Share Ltd Rexdale Ont $7,656, P E Firlotts and Associates Hudson Heights Que $2,719.

Fees to Medical Adviser employed by the department on a full time basis $22,677.

Guides (Vimy Memorial) $9,892.

Printing Services $42,457.

Protection Services $11,357—Canadian Corps of Commissionaires Montreal Que $5,031 and Winnipeg Man $6,326.

Staff Training $25,866.

Medicare Premiums $86,562.

Other Types of Services $9,161.

PENSION PROGRAM

Data Processing Services $4,124—Government of Canada—Supply and Services—Data Processing Branch Ottawa Ont $4,124.

Medical Services $304,136—Government of Canada—Veterans Affairs—Treatment Services Program Ottawa Ont $266,058.

Printing Services $30,660—Government of Canada—Supply and Services—Canadian Government Printing Bureau Hull Que $30,660.

Staff Training $2,429.

Other Types of Services $32,444.

BUREAU OF PENSIONS ADVOCATE

Medical Services $4,348.

Printing Services $1,608.

Stenographic Services $8,415.

Other Types of Services $1,044.

TREATMENT SERVICES

Fees to Medical Specialists and General Practioners for part-time services in Departmental Institutions and Clinics $2,016,186—E R Achong Verdun Que $10,368, J R Albert Montreal Que $2,750, M Aleman Vancouver BC $6,000, J Ananth Montreal Que $3,500, F E Barre Montreal Que $14,985, C Barriga Montreal Que $13,100, A V Bates Vancouver BC $6,500, H Battalion Montreal Que $13,281, D W Baxter Montreal Que $7,776, J L Beckstead Winnipeg Man $5,760, D C Bentley Montreal Que $22,544, J Bercovici Montreal Que $10,368, G B Bigelow Victoria BC $2,292, S Bikadoroff Montreal Que $9,072, R Blais Bordeaux Que $9,720, B Booth Vancouver BC $2,040, D H Bowden Winnipeg Man $3,000, N F Boyd Montreal Que $3,240, R P Boyd Calgary Alta $4,800, J P Brault Montreal Que $5,832, C Bray Dollard Des Orme Que $5,384, A Bruder London Ont $3,650, J R Burgess Montreal Que $3,683, Burris Clinic Kamloops BC $2,557, D Cameron Montreal Que $2,712, E Z Cantor Montreal Que $13,500, E Chiasson Grand Falls NB $4,209, A R Choudhury Montreal Que $24,380, J C Coady & Associates New Westminster BC $2,269, L R Coke Winnipeg Man $5,173, C Cole Montreal Que $12,960, G A Copping Montreal Que $18,198, J V Coyle St John's Nfld $4,800, Cumberlidge Montreal Que $2,325, Deer Lodge Hospital Medical Staff Association Winnipeg Man $232,264, D Dejong Montreal Que $5,450, G Denis Montreal Que $3,225, J C Dickison Montreal Que $8,100, P Dubravick Montreal Que $4,600, J Dupre Montreal Que $4,374, E Edelstein Montreal Que $4,183, J D Elie Montreal Que $6,480, A J Elliott Vancouver BC $3,600, B M Fahrni Vancouver BC $2,000, M Fairclough Vancouver BC $6,034, R W Fanjoy Saint John NB $3,143, E R Finlayson Outremont Que $5,384, R Finlayson Montreal Que $3,000, D G Florendine Calgary Alta $7,683, H C Fong Montreal Que $4,028, H Fong Montreal Que $6,350, R S Fraser Mont Royal Que $7,452, S Z Friedman Montreal Que $3,476, P A Galbraith Winnipeg Man $7,650, N Gallay Montreal Que $21,641, J D Gauthier Shippegan NB $3,233, P R S Gegeie Montreal Que $6,840, N Gilmore Montreal Que $5,625, C Gingras Mont Royal Que $4,536, N B Girardin Winnipeg Man $3,960, S Godin Montreal Que $4,950, A Gonda Montreal Que $4,860, A Gonshor Montreal Que $3,000, H E Good Haliburton Ont $4,940, C A Goretsky Montreal Que $5,384, P Greenwood Montreal Que $16,200, R A Gregory Saint John NB $2,196, A C Groves Vancouver BC $7,668, L P Guertin Montreal Que $6,480, A Hadjipavlou Montreal Que $2,434, G W Halpenny Montreal Que

VETERANS AFFAIRS—*Continued*

$19,900, S P Handa Saint John NB $10,659, H F Helmy Montreal Que $4,076, R Henderson Montreal Que $3,350, Henry Edmison & Carter Victoria BC $11,331, G E Hobbs London Ont $19,100, N Hoffman Montreal Que $14,992, G F Homer Victoria BC $2,083, J A Houle Montreal Que $3,338, D L G Howard Calgary Alta $5,745, Irving Clinic Kamloops BC $4,964, M Jabbari Mont Royal Que $16,440, S A Jackobson Montreal Que $5,832, E John Montreal Que $19,440, W A John Calgary Alta $5,685, P C Joshi Saint John NB $5,518, J R Kearns Hamilton Ont $4,669, D Kennear Montreal Que $2,712, S P Kenning Victoria BC $2,981, S A Keyes Saint John NB $2,622, A Khan Winnipeg Man $5,000, J M Kilgour Winnipeg Man $7,650, R A Kurys Madoc Ont $2,298, S Lal Montreal Que $12,690, R Lannigan Calgary Alta $3,200, R Lantier Montreal Que $8,500, S W Lapin Montreal Que $5,384, J W Leblond Regina Sask $18,207, G Lehman Montreal Que $6,480, M Levant Calgary Alta $7,317, W F Lingard Montreal Que $5,150, T S Lucman Winnipeg Man $3,400, F W Lundell Montreal Que $25,434, J T MacDougall Winnipeg Man $6,450, J K MacFarlane Montreal Que $5,940, J P MacLeod Montreal Que $19,440, J MacPhail Montreal Que $3,240, E Marcotte Montreal Que $7,550, W J McCracken Hamilton Ont $3,560, J S McGillivray Regina Sask $5,760, M McGregor Montreal Que $2,712, A J Mehta Winnipeg Man $4,000, J Nerette Neguac NB $3,224, H Merrick Montreal Que $22,680, A Miller Montreal Que $16,200, F Montreuil Montreal Que $11,664, D D Morehouse St Laurent Que $17,496, L Morse Saint John NB $3,185, B E Murphy Westmount Que $6,744, L Ogilvy Montreal Que $22,680, R Oliveros Montreal Que $18,144, D T Paine North Bay Ont $4,523, J A P Pare Montreal Que $25,920, M C Patrick Fredericton NB $2,133, H A Peacock Hamilton Ont $6,814, Petrie Montreal Que $4,950, K H M O Pinsken Montreal Que $21,594, N F Pinsky Montreal Que $27,999, J S Polson Montreal Que $5,750, R E Pow Calgary Alta $16,054, R C Pronger Victoria BC $3,699, L J Quinn Montreal Que $3,240, E Rabin Montreal Que $3,124, R Rabinovitch Montreal Que $5,832, E C Arendt Racine Montreal Que $3,240, E A S Reid Montreal Que $2,376, J Rosen Montreal Que $2,460, J S Rostant Montreal Que $16,200, O Schickler Montreal Que $8,741, L A Schlappner Montreal Que $6,480, G Schwarz Montreal Que $3,053, M S Scott Westmount Que $7,776, S K Seah Beaconsfield Que $14,958, M De Sequin Vancouver BC $3,000, Shaughnessy Hospital Medical Service Vancouver BC $183,981, T N Siller Montreal Que $8,833, S Silver Saint John NB $5,290, J M Sinclair Victoria BC $4,093, C C Smith Montreal Que $13,968, D P Snidal Winnipeg Man $3,600, B J Sproule Edmonton Alta $2,370, J G Stapleton Hamilton Ont $2,113, D H Starkey Montreal Que $10,368, H D Stevens Montreal Que $7,776, D Svarc Montreal Que $2,348, J Sylvestre Montreal Que $5,670, & Granite St John's Nfld $4,543, Kipling Memorial Works Howick Que $3,307, Lakehead Monuments Thunder Bay Ont $12,465, Martel & Son Vankleek Hill Ont $4,629, McLean Granite Red Deer Alta $8,642, Muirs Marble Works Ltd St John's Nfld $5,535, L J Peters & Co Summerside PEI $2,425, Pine Hill Cemetery Scarborough Ont $4,185, Renco Memorials Calgary Alta $2,619, Thake Monument & Vaults Westport Ont $5,390, Tingley Monuments Halifax NS $15,090, Todoro & Bigras Montreal Que $10,211, Victory Memorial Park Surrey BC $3,229.

Instructors Fees $8,225—Mrs M McDonald $2,378.

Laundry Charges $654,085—Capital Commercial Vanier Ont $2,254, Custom Cleaners Saskatoon Sask $9,104, Province of British Columbia Victoria BC $29,491, Ste Annes Hospital Ste Anne de Bellevue Que $304,810, United Cleanrite Ottawa Ont $6,102, University of Alberta Edmonton Alta $27,253, Wendys Halifax NS $150,562, Whitehall Laundry Winnipeg Man $113,520.

Medical Services $1,811,871—S Acharya Bay Largent FB Nfld $2,611, D Ahmad London Ont $2,063, D E Aikenhead London Ont $3,862, Anaesthesia Associates London Ont $9,389, Assiniboine Anaesthetists Winnipeg Man $20,351, E L Atkins Calgary Alta $6,640, J F Ballantyne London Ont $2,370, Robert P Belliveau Meteghan NS $3,063, B C Brown Victoria BC $2,843, W H Burnett London Ont $6,971, W M Busby London Ont $7,781, W J M Cameron London Ont $3,309, L Chiu St Georges Bay S Nfld $10,537, G A Clark London Ont $5,315, O Clarke London Ont $5,947, R V Cole Jeffreys Bay St Nfld $2,758, R T Collyer London Ont $2,587, W K Coulter London Ont $10,256, C A Dinto Sydney NS $2,543, T F Disney London Ont $3,411, Doctors Medical Clinic Victoria BC $2,316, P H Duncan Trinity Nfld $2,329, R S M Eberhard London Ont $3,878, G E Edwards Calgary Alta $7,865, P Fairchild Montreal Que $7,875, Fiducie Des Medecins Quebec Que $39,662, E M Found Charlottetown PEI $3,831, Fung Leung Winterton TB Nfld $6,785, H R Gallie Calgary Alta $7,456, B E Goodyear Hare Bay Nfld $7,208, V C Graham London Ont $14,666, K R Happel Calgary Alta $2,000, B Herman Calgary Alta $2,050, G E Hobbs London Ont $3,504, W K House Chester NS $2,680, J B Hurley Calgary Alta $3,550, Institute De Bio Endocrinologie Inc Montreal Que $2,303, International Grenfeild St Anthony Nfld $3,394, N Jaatoul London Ont $3,259, E J Tabah Montreal Que $6,480, Y Taguchi Montreal Que $6,480, J C Theriault Saint John NB $3,145, F B Thomson Vancouver BC $2,000, K R Thornton Victoria BC $10,417, W M Toone Victoria BC $5,131, R G Townsend Montreal Que $14,214, P A Turgeon Montreal Que $3,950, University of Manitoba Winnipeg Man $18,747, R H Vallejo Montreal Que $23,409, F W Vaughan Victoria BC $2,431, R W Waddell Montreal Que $17,278, V R Walker Vancouver BC $3,300, J Warrick Montreal Que $8,676, D W C Watt Calgary Alta $7,343, P G Weil Montreal Que $5,150, J A S Wilson Montreal Que $7,776, M A Wittick Burks Falls Ont $2,743, F Ximoff Westmount Que $27,999, M Yates Victoria BC $2,292, P J Young Peterborough Ont $26,371, M T Zientara Montreal Que $23,182, F Zidulka Montreal Que $17,278, J Zidulka Montreal Que $6,660.

Ambulance and Taxi Services $94,959—City of Calgary Ambulance Calgary Alta $7,673, Executive Ambulance Montreal Que $16,383, Metropolitan Ambulance Vancouver BC $17,243, Paul Georges Godin Ltd Montreal Que $9,681, Smiths Ambulance Edmonton Alta $13,536.

Association Membership $22,834.

Canadian Red Cross Arts and Crafts $324,637.

Cemetery Charges $252,280—A S Bardal Winnipeg Man $9,585, Beechwood Cemetery Ottawa Ont $2,307, Brown Bros Funeral Home Toronto Ont $2,098, City of Edmonton Parks and Recreations Edmonton Alta $6,300, Clark Leatherdale Winnipeg Man $6,036, Cropo Funeral Winnipeg Man $3,553, Dryden Dryden Ont $2,005, Gardens of Gethsemani Surrey BC $4,423, Gilbart Selkirk Man $2,733, Jenkins Thunder Bay Ont $2,205, Kerrs Winnipeg Man

VETERANS AFFAIRS—*Continued*

$3,070, Last Post Fund Inc Montreal Que $8,890, McDougal & Brown Ltd Toronto Ont $2,343, Mordue Bros Winnipeg Man $4,495, Notre Dame Ottawa Ont $9,738, Park Lawn Chapel Winnipeg Man $3,338, Rosar Morrison Funeral Home Toronto Ont $2,200, Sargent & Son Thunder Bay Ont $2,458, J J Thompson Winnipeg Man $4,938, Trull Funeral Home Toronto Ont $2,980, Victory Memorial Park Surrey BC $7,550, Washington & Johnston Toronto Ont $5,908.

Consultant Fees $190,534—M J Ball London Ont $3,555, L W Beattie London Ont $15,832, M N Beck Charlottetown PEI $4,160, J L Callaghan London Ont $3,990, H B Carsallen London Ont $2,040, R Cooppan London Ont $15,000, R D Drysdale Charlottetown PEI $2,743, T R Grainger London Ont $13,125, D S Haines London Ont $2,850, D M Lesk London Ont $6,482, Lorrain Gerin Lajoie Ste Anne de Bellevue Que $39,099, I R MacDonald Toronto Ont $2,400, R A Mayer Ottawa Ont $2,500, McGill University Montreal Que $3,000, D B Beltzer London Ont $3,105, M Putman Charlottetown PEI $7,245, L W Sollback London Ont $4,312, C C Wells Toronto Ont $8,400, J L Whitby London Ont $5,250.

Contracted Building Cleaning and Snow Removal $33,771—Allied Building Service (Que) Ltd Montreal Que $4,425, Mikes Window Cleaners London Ont $4,160, Pavages Val Royal Incorporated Montreal Que $9,195, Skyscraper Maintenance Co Ltd Montreal Que $14,292.

Data Processing $5,644—Government of Canada—Supply and Services Computer Services Bureau Ottawa Ont $5,644.

Dental Services $1,002,625—J T Anders Barrie Ont $2,016, G E Baker Banff Alta $2,604, R W Ball Grand Falls Nfld $2,277, D Balthazard St Jean Que $2,691, R Baribeau Trois Rivieres Que $3,432, R Baron Calgary Alta $2,472, R R Bentham Penticton BC $2,271, M F Bevans Castlegar BC $2,108, D E A Black Kelowna BC $3,880, P H Boisvert Sherbrooke Que $2,785, G E Burgman Niagara Falls Ont $2,370, G W Burgman Kirkland Lake Ont $2,226, J R Burnham Vernon BC $2,341, W S Camp Harmon Stephenville Nfld $2,090, A Cohen Glace Bay NS $3,327, B Collins Toronto Ont $2,611, J Alyre Comeau Yarmouth NS $2,191, A D Crocker Tignish PEI $2,298, D G Cumberland Red Deer Alta $5,798, J Cutler Toronto Ont $2,020, R G Dickson Drumheller Alta $2,773, J A Doiron Summerside PEI $2,547, L I Duffy Charlottetown PEI $9,467, B Duguay Caraquet NB $5,057, W A Dyck Parksville BC $3,120, R F Ebdon Chilliwack BC $2,403, D W Feeney Fredericton NB $2,809, P S Flieger Amherst NS $2,462, W Goodwin Harbour Grace Nfld $3,042, J J Gordon Sackville NS $7,200, Gosso Dental Lab London Ont $17,998, O W Gott Toronto Ont $3,737, M A Harquail New Glasgow NS $2,058, T J Heinz Toronto Ont $7,735, G Hewitt Gander Nfld $5,927, R E Hoar Musquodoboit Harbour NS $2,882, R Howaniec Burnaby BC $2,829, International Grenfell Association St Anthony Nfld $2,156, R W Irons Missions BC $2,560, E W Jardine Sydney NS $2,238, Paul Kitchen Truro NS $2,214, P Lafontaine Newcastle NB $2,538, Joseph Leblanc Yarmouth NS $2,386, Reeve Lindholm Quesnel BC $2,450, R K Lindsay Vancouver BC $2,682, L B Lukenda Sault Ste Marie Ont $2,331, K A MacEachern Charlottetown PEI $3,132, W S MacIntyre Montague PEI $3,279, MacKay Dental Lab Winnipeg Man $4,763, Wallace MacKeigan North Sydney NS $3,447, B Manning Lumsden Nfld $3,381, J A Milne New Glasgow NS $2,969, Brooke L Mitchell North Vancouver BC $5,103, John More 100 Mile House BC $2,427, M C Parks St Catharines Ont $4,252, W G Prentice Springhill NS $3,243, D A Rylands Lethbridge Alta $2,066, L J Saunders Weston Ont $2,164, V B Seigel Kamloops BC $2,103, V K Seth Vancouver BC $3,073, Shaws Laboratories Cobourg Ont $10,226, Philip Simon Glace Bay NS $3,951, W B Smeaton Niagara Falls Ont $2,204, H S Smith Brantford Ont $3,797, J Swan Clarenville Nfld $5,113, T N Takahashi & Associates Kamloops BC $2,936, J Thorsness Prince George BC $4,005, J R Trainor Port Hawkesbury NS $2,372, Paul Trepanier St Jean Que $2,572, Turner Dental Laboratories Victoria BC $11,537, Gerald Turner Glace Bay NS $2,249, O Westrup Cranbrook BC $3,184, W D M Wright Cobourg Ont $2,098.

Food Services $172,475—University of Alberta Hospital Edmonton Alta $172,475.

Funeral Charges $875,115—Alfred Dallaire Montreal Que $3,955, Anderson Funeral Services Windsor Ont $2,569, Andrews McLaughlin Edmonton Alta $3,322, Armstrong & Co Vancouver BC $2,346, Avalon Funeral Chapel Surrey BC $2,862, Barretts Funeral Home St John's Nfld $2,405, Bates & Dodds Funeral Services Ltd Toronto Ont $2,160, Bell Funeral Home Vancouver BC $3,473, S Bowell & Sons New Wertminster BC $2,069, N W Brenan & Sons Ltd Saint John NB $7,765, Brown Bros Funeral Home Toronto Ont $4,456, Burnaby Funeral Director Burnaby BC $4,176, Carnells Funeral Home St John's Nfld $5,545, Castle Funeral Homes Saint John West NB $4,819, W J Caul Funeral Home St John's Nfld $10,472, Central Funeral Home Bander Nfld $2,479, Chapel Hill Funeral White Rock BC $2,583, Chapel of Chimes Edmonton Alta $3,050, Cimetiere St Charles Quebec Que $3,480, Clarke MacGillivray Montreal Que $3,861, D A Collins Inc Montreal Que $2,599, Connelly McKinley Edmonton Alta $2,505 Cooperative De Lanse Quebec Que $2,160, Cunningham Funeral Chapel Victoria BC $2,160, Dodsworth & Brown Funeral Directors Hamilton Ont $3,675, First National Service Vancouver BC $4,401, Fitzpatricks Funeral Saint John NB $5,436, Forest Lawn Cemetery Vancouver BC $6,173, Cy Foster Calgary Alta $4,549, Foster McGarvey Edmonton Alta $3,335, Garden Chapel Calgary Alta $3,240, Garden Hill Funeral Chapel Maple Ridge BC $2,253, Giffen Mack Chapel Toronto Ont $5,130, Glenhaven Memorial Chapel Vancouver BC $4,656, Hainstocks Edmonton Alta $4,226, Hamilton Mortuary Vancouver BC $7,786, Harron Bros Vancouver BC $6,976, Kearney Funeral Director Vancouver BC $6,756, Rendersons-Funeral Home Chilliwack BC $2,536, Hennessey Funeral Home Charlottetown PEI $2,160, Hetherington & Dean Niagara Falls Ont $2,020, Hirst Sands Funeral Chapel Duncan BC $2,890, Howard & McBride Edmonton Alta $3,324, Hulse & Playfair Ottawa Ont $2,835, Jacques Funeral Home Calgary Alta $2,520, James Reid Kingston Ont $2,910, Jerrett Funeral Chapel Scarborough Ont $3,890, R S Kane Ltd Willowdale Ont $4,473, Kelly Funeral Home Ottawa Ont $4,407, Lepine & Cloutier Ltd Quebec Que $3,359, Leydens Funeral Home Calgary Alta $3,600, Mahers Funeral Homes Campbellton PEI $3,660, McCall Bros Funeral Chapel Victoria BC $8,248, McDougal & Brown Ltd Toronto Ont $5,640, McEvoy & Shields Ottawa Ont $8,034, J McGillivary New Waterford NS $2,044, McInnis Holloway Calgary Alta $4,320, A Millard George Funeral Home Ltd London Ont $2,173, Montague Furnishing Montague PEI

VETERANS AFFAIRS—*Continued*

$2,160, MT Benson Funeral Home Victoria BC $2,240, Mount Pleasant Chapel Vancouver BC $2,132, Needham Funeral Services Ltd London Ont $3,960, Park Memorial Edmonton Alta $6,189, Perry Funeral Home Souris PEI $2,520, Racine Robert & Gauthier Ottawa Ont $5,655, Richmond Funeral Home Richmond BC $4,040, Rosar-Morrison Funeral Home Toronto Ont $4,025, Roselawn Funeral Director Vancouver BC $4,418, Royal Oak Funeral Chapel Burnaby BC $3,063, Sands Mortuary Ltd Victoria BC $2,728, Sherrin Funeral Home Toronto Ont $2,468, Simmons & McBride Vancouver BC $4,205, J A Snow Funeral Home Halifax NS $2,604, Surrey Funeral Home Surrey BC $2,448, Tompkins Funeral Home Kingston Ont $2,605, Trull Funeral Home Toronto Ont $8,140, Turner & Porter Ltd Toronto Ont $4,790, Tuttle Bros Ltd Moncton NB $3,575, Urgel Bourgie Ltée Montreal Que $2,255, Wallace Funeral Home Sussex NB $2,252, Ward Funeral Home Weston Ont $3,060, Washington & Johnston Toronto Ont $10,690, Ways Funeral Service Kelowna BC $3,960, Whattam Funeral Home Picton Ont $2,135, J F Wilson & Sons Verdun Que $3,517.

Grave Markers $172,624—B C Monumental Works Burnaby BC $6,377, B C Monumental Works Vancouver BC $8,128, Brunswick Monuments Grand Falls NB $10,633, Chesley Memorial Works Chesley Ont $14,680, Francois Theberge En Lac Megantic Que $5,630, Gardens of Gethsemani Surrey BC $2,290, Geard Cut Stone London Ont $11,517, Graveside Memorials Saskatoon Sask $6,141, Hamilton Monument Co Hamilton Ont $5,200, Holy Cross Cemetary Thornhill Ont $3,396, Kennys Marble E K Jenkins Calgary Alta $3,165, D W B Johnston London Ont $25,126, A Kaczynski Windsor Ont $2,410, S P Kenning Victoria BC $3,325, W P Klinke Calgary Alta $2,500, Laboratoire Dexpertise Ste Foy Que $4,663, A Langdon London Ont $6,439, J B Lantz Charlottetown PEI $4,168, C T Leavitt Calgary Alta $7,508, J Letts Calgary Alta $7,524, J A Lewis London Ont $24,548, R M Lindsay London Ont $3,276, F E Lundy Calgary Alta $11,102, S J MacKinnon Calgary Alta $19,730, A A MacLeod Bonshaw PEI $2,546 J P MacLeod Montreal Que $3,504, E E MacRae London Ont $4,055, G W Manning London Ont $2,445, R M McFarlane London Ont $2,108, McGill University Montreal Que $109,731, W P McInnis London Ont $2,850, J K McKenzie Winnipeg Man $6,000, A Melnychuk Calgary Alta $2,150, Montreal General Hospital Montreal Que $3,603, W A Morgan Eastport Clinic Nfld $7,229, D C Murray St John's Nfld $4,680, J A Noble Glen Margaret NS $3,593, W D Parsons St John's Nfld $2,268, L Y Paton Calgary Alta $2,200, G I Paul Winnipeg Man $4,500, R Ploughman Bay Roberts Nfld $2,030, I C Price London Ont $4,113, R C Pronger Victoria BC $2,769, J Purress London Ont $5,664, J W Radomsky Calgary Alta $3,150, R N Redinger London Ont $5,597, O Retzer Calgary Alta $9,779, B J Ring Doyles Nfld $2,414, R H M Roe Calgary Alta $19,190 H R Ross Sydney NS $2,449, Royal Victoria Hospital Montreal Que $6,776, M C Sharma Carmanville NDB Nfld $2,881, D P Snidal Winnipeg Man $3,500, G Stewart Calgary Alta $4,752, O J Stewart London Ont $2,160, W D Stewart Calgary Alta $7,278, C W Taylor Calgary Alta $2,609, C A Thompson London Ont $4,386, W M Toone Victoria BC $2,433, A E Wahl Calgary Alta $4,400, W S Woolner Calgary Alta $10,507, Kemal Yuce Halifax NS $2,520, W H Ziegler London Ont $2,911, W J Zohrab London Ont $3,982.

Nursing Services $275,965—Alberta Male Nursing Service Edmonton Alta $2,605, British Nursing Association London England $59,564, Victorian Order of Nurses Ottawa Ont $146,564.

Optometrists Service $62,217—C L A North Optometrists Winnipeg Man $3,195.

Outside Hospital Services $12,475,741—Aberdeen Hospital New Glasgow NS $3,227, Alberta Hospital Edmonton Alta $58,342, Alberta Hospital Ponoka Alta $60,248, Alberta Hospital Rosehaven Alta $3,975, Annapolis General Hospital Annapolis Royal NS $3,485, BC Cancer Institute Vancouver BC $9,864, Burnaby General Hospital Burnaby BC $2,280, Calgary Diagnostic Ltd Calgary Alta $3,535, Campbell River & District Hospital Campbell River BC $10,556, Canadian Arthritis & Rheumatism Society Vancouver BC $2,402, Castlegar & District Hospital Castlegar BC $3,755, Centre Hospitalier Quebec Que $564,895, Centre Psychiatrique de Roberval Roberval Que $8,345, Charles Camsell Edmonton Alta $3,977, Charlottetown Hospital Charlottetown PEI $18,180, Chedoke Hospital Hamilton Ont $6,022, Chilliwack General Hospital Chilliwack BC $7,280, Civic Hospital Ottawa Ont $4,896, Claresholm Care Centre Claresholm Alta $24,770, Colchester Hospital Truro NS $7,304, Cowichan District Hospital Duncan BC $9,508, Creston Valley Hospital Creston BC $3,533, Dawson Creek & District Dawson Creek BC $9,858, Department of Public Health North Battleford Sask $37,771, Edmonton General Hospital Edmonton Alta $8,970, General Hospital Corporation St John's Nfld $453,975, Gorge Road Hospital Victoria BC $6,022, Halifax Infirmary Halifax NS $2,583, Hanover & District Hospital Hanover Ont $2,395, Highland View Regional Hospital Amherst NS $6,950, Hopital Laval Ste Foy Que $27,479, Hopital Marie Claire Montreal Que $10,050, Hopital St Michel Archange Mastai Quebec Que $8,202, Hospital for Mental & Nervous Diseases St John's Nfld $24,491, Hotel Dieu De Sherbrooke Sherbrooke Que $2,642, Hotel Dieu Hospital Kingston Ont $44,374, Hotel Dieu Hospital St Catharines Ont $4,558, Inverness County Memorial Inverness NS $2,090, Kelowna General Hospital Kelowna BC $22,567, Kimberley & District Hospital Kimberley BC $4,709, Kings County Memorial Hospital Montague PEI $3,711, Kingston General Kingston Ont $49,349, Kingston Psychiatric Kingston Ont $12,019, Kitchener Waterloo Hospital Kitchener Ont $2,337, Kitimat General Hospital Kitimat BC $11,178, Kootenay Lake District Nelson BC $3,792, Lions Gate Hospital Vancouver BC $26,192, Maple Ridge Hospital Maple Ridge BC $7,447, Maritime Hospital Services Moncton NB $6,916, Mills Memorial Hospital Terrace BC $4,979, Misericordia Hospital Edmonton Alta $14,074, The Moncton Hospital Moncton NB $3,925, Montreal Chest Hospital Montreal Que $7,621, Montreal General Hospital Montreal Que $7,079, The Montreal General Montreal Que $10,473, Montreal Neurological Hospital Montreal Que $2,076, Nanaimo Regional General Nanaimo BC $11,288, National Defence Medical Centre Ottawa Ont $805,427, New Waterford Consolidated New Waterford NS $3,581, North York General Hospital Willowdale Ont $2,527, NS Hospital Dartmouth NS $14,310, N S Sanatorium Kentville NS $41,315, Ongwanada Kingston Ont $4,331, Oromocto Public Hospital Oromocto NB $3,310, Orthopaedic & Arthritic Toronto Ont $2,112, Ottawa General Hospital Ottawa Ont $19,054, Peace Arch District Hospital White Rock BC $17,719, Penticton Regional Hospital Penticton BC $8,487, Point Edward Hospital Sydney NS $10,982,

VETERANS AFFAIRS—*Continued*

Powell River General Hospital Powell River BC $6,106, PEI Hospital Charlottetown PEI $21,588, Prince George Regional Hospital Prince George BC $9,078, The Princess Margaret Hospital Toronto Ont $4,217, Prosthetic Services Toronto Ont $2,247, Providence Hospital Moose Jaw Sask $4,204, Provincial Hospital Campbellton NB $6,036, Provincial Hospital Saint John NB $2,967, Provincial Sanatorium Charlottetown PEI $13,764, Queens General Hospital Liverpool NS $4,082, Regina General Hospital Regina Sask $33,206, Rehabilitation Centre Charlottetown PEI $3,023, Richmond General Hospital Richmond BC $7,047, Riverside Hospital Charlottetown PEI $11,499, Riverview Hospital Essondale BC $214,863, Roseway Hospital Shelburne NS $3,924, Ross Memorial Hospital Lindsay Ont $8,514, Royal Alexandra Hospital Edmonton Alta $7,570, Royal Columbian Hospital New Westminster BC $29,036, Royal Inland Hospital Kamloops BC $43,461, Royal Jubilee Hospital Victoria BC $671,373, Royal Victoria Hospital Montreal Que $5,222, Saint John General Hospital Saint John NB $18,987, Saskatchewan Hospital Weyburn Sask $12,651, Saskatoon City Hospital Saskatoon Sask $6,026, Shaughnessy Hospital Vancouver BC $2,794,522, Shaw Laboratories Calgary Alta $4,222, Shuswap Lake General Hospital Shuswap Lake BC $9,070, South Okanagan General Oliver BC $7,159, St Elizabeth Hospital North Sydney NS $3,206, St Josephs General Hospital Vegreville Alta $2,925, St Josephs Hospital Comox BC $7,393, St Josephs Hospital Glace Bay NS $4,716, St Josephs Hospital Guelph Ont $3,197, St Josephs Hospital Hamilton Ont $5,172, St Josephs Hospital London Ont $2,753, St Josephs Hospital Sudbury Ont $7,280, St Louis Hospital Bonnyville Alta $3,770, St Marys Hospital New Westminster BC $23,603, St Marys Hospital Sechelt BC $4,102, St Michaels Hospital Toronto Ont $4,726, St Pauls Grey Nuns Hospital Saskatoon Sask $6,503, St Pauls Hospital Vancouver BC $15,252, St Rita Hospital Sydney NS $2,935, St Vincents Hospital Vancouver BC $3,884, Sunnybrook Hospital Toronto Ont $3,069,582, Surrey Memorial Hospital Surrey BC $19,046, Sydney City Hospital Sydney NS $6,233, Toronto East General Toronto Ont $2,204, Toronto General Hospital Toronto Ont $2,805, The Toronto Western Hospital Toronto Ont $6,248, Trail Regional Hospital Trail BC $7,055, Unger Nursing Homes Hamilton Ont $5,897, Union Hospital Moose Jaw Sask $8,988, University Hospital London Ont $24,833, University Hospital Saskatoon Sask $49,189, University of Alberta Edmonton Alta $216,219, Valleyview Hospital Essondale BC $3,639, Vancouver General Hospital Vancouver BC $11,500, Vernon Jubilee Hospital Vernon BC $5,202, Victoria General Hospital Halifax NS $68,921, Victoria General Hospital Victoria BC $9,925, Victoria Hospital London Ont $35,037, Victoria Public Hospital Fredericton NB $12,138, Wainwright General Hospital Wainwright Alta $9,735, Wascana Hospital Regina Sask $473,870, Wass Breathing Equipment Victoria BC $2,366, The Wellesley Hospital Toronto Ont $14,167, West Saint John Community Hospital Saint John West NB $1,377,653, Whitehorse General Hospital Whitehorse YT $2,449, York Finch General Hospital Downsview Ont $2,644.

Pharmacists $5,570,575—Aberdeen Pharmacy Medicine Hat Alta $2,131, Acadia Drug Mart Moncton NB $6,143, Action Drugs Saskatoon Sask $3,405, Aikenheads Renfrew Ont $3,814, Alberton Pharmacy Alberton PEI $6,000, Alert Bay Drugs Alert Bay BC $2,380, Anderson Drugs Drumheller Alta $2,394, Archibalds Pharmacy Truro NS $4,014, Armstrong Bros Pharmacy Tillsonburg Ont $2,127, Armstrong Drugs Edmonton Alta $3,155, Arrowsmiths Pharmacy Parksville BC $2,436, Athabasca Pharmacy Athabasca Alta $2,187, Avery Carr Pharmacy Creston BC $2,999, Avon Rexall Drugs Regina Sask $4,379, Baker Drugs Vancouver BC $2,579, Balsom Chittick Ltd Halifax NS $23,747, Balkwill Big V Pharmacy Windsor Ont $2,860, Bancroft Bancroft Ont $4,001, Bay Roberts Drugs Bay Roberts Nfld $8,549, Baydala Drugs Edmonton Alta $2,933, Baydala Super B Edmonton Alta $2,255, Bayview Food & Drug Kelligrews CB Nfld $5,190, Bayiew Pharmacy Holyrood CB Nfld $2,669, B C Medical Equipment Vancouver BC $5,409, Bear River Drug Bear River NS $5,733, Bearnes Drug Store Wolfville NS $2,572, Beaverlodge Drugs Beaverlodge Alta $2,005, Bens Pharmacy Ltd Stephenville Nfld $4,103, Birtle Pharmacy Birtle Man $3,195, Bishop Drugs Red Deer Alta $2,613, Blows Prescriptions Prince George BC $2,826, Bonne Bay Pharmacy Norris Point Nfld $3,581, Bossons Pharmacy Strathroy Ont $3,725, Botwood Pharmacy Ltd Botwood Nfld $3,790, Bourkes Pharmacy Thunder Bay Ont $12,650, Bowness Drugs Calgary Alta $2,112, Black Diamond Glace Bay NS $5,862, Bridgetown Pharmacy Bridgetown NS $7,874, Broadway Pharmacy Winnipeg Man $3,261, Roy Brown Drugs Maple Ridge BC $3,495, Brownlie Drugs Rocky Mountain House Alta $2,365, Browns Drug Store Brandon Man $3,728, Bryan Jones Pharmacy Tillsonburg Ont $2,666, Bryson Big V Pharmacy Windsor Ont $2,405, Buckleys Drug Store Sydney NS $2,544, Buctouche Pharmacy Buctouche NB $6,569, Bujold Pharmacy Campbellton NB $7,756, Burin Pharmacy Burin Nfld $6,013, Burns Pharmacy St Thomas Ont $5,695, Campbells Pharmacy Port Hawkesbury NS $5,018, Campbells Pharmacy Westville NS $9,608, Canada Apothecary London Ont $5,930, Canning Pharmacy Canning NS $2,045, Capital Drugs Sydney Mines, NS $9,826, Capitol Drugs Ltd St Johns Nfld $2,896, Carrigan Lake Hill Drugs Victoria BC $2,516, Carrolls Drug Store Glace Bay NS $30,613, Carrouthers Clinics Sarnia Ont $2,038, Caswell Hill Pharmacy Saskatoon Sask $2,276, Central Drug Stores Nanaimo BC $2,148, Central Pharmacy Ltd Yarmouth NS $6,515, Central Pharmacy Nanaimo BC $2,798, Centre Medicale Pharmacy St Jerome Que $2,489, Champions Pharmacy Kensington PEI $2,285, Chase Drugs Chase BC $2,386, Chernin & Sons Glace Bay NS $3,927, Chester Pharmacy Chester NS $5,196, Chiasson Drugs New Waterford NS $7,941, Chisholms Pharmacy Aylesford NS $2,664, Churchill Pharmacy Clarenville Nfld $9,743, City Drug Charlottetown PEI $5,583, City Drug Store Yarmouth NS $5,678, City Pharmacy Corner Brook Nfld $6,320, Civic Prescriptions New Westminster BC $2,438, Clarks Pharmacy Registered Lennoxville Que $4,048, Clements Drug Store Brandon Man $8,331, Clifford Pharmacy Ltd Dalhousie NB $11,847, Clinic Pharmacy Association Thunder Bay Ont $8,390, Clinic Pharmacy Brandon Man $3,280, Clinic Pharmacy Dawson Creek BC $3,374, Cochrane Drug Pharmacy Wolfville NS $4,314, Cochrane Drug Store Plaster Rock NB $8,079, Colquhoun Drugs Thunder Bay Ont $3,363, Colwood United Pharmacy Victoria BC $6,366, Come By Chance Pharmacy Come By Chance Nfld $10,742, Continental Explosives Vancouver BC $4,106, Cooks Pharmacy Kitchener Ont $2,881, Corner Drug Sackville NB $6,102, Cornwall Drugs Co Ltd St Johns Nfld $5,015, Cornwells Drug Store Shellbrook Sask $2,154, Cosgrove Pharmacy Windsor Ont $2,516, Courtenay Drug Co Ltd Courtenay BC $2,178, Crawford Drugs Vancouver BC $2,919, J W

VETERANS AFFAIRS—*Continued*

Crooks Co Ltd Thunder Bay Ont $11,486, Crowell Drug Stores Halifax NS $4,900, Crowells Drug Store Spryfield NS $10,321, Curling Drug Store Curling Nfld $3,408 Dalton Spencer Dalton Pharmacy Cambridge Ont $2,030, Davis Rexall Drugs Nipawin Sask $4,652, Dean Russell Pharmacy London Ont $2,663, Delongs Pharmacy Southampton Ont $2,857, Deon Pharmacy Yarmouth NS $5,199, Department of Health St John's Nfld $11,183, Devon Pharmacy Fredericton NB $7,461, Dewars Pasqua Drugs Regina Sask $3,178, Diamond Drugs Black Diamond Alta $2,204, C M Dickison & Sons Ltd Newcastle NB $14,785, Dimocks Pharmacy Ltd Windsor NS $2,833, Doanes Drug Store Barrington Passage NS $10,305, Dollar Pharmacy Calgary Alta $2,807, Keith Donaldson Renfrew Ont $2,274, Douglas Pharmacy Victoria BC $2,110, Downtown Drugs Ltd Calgary Alta $6,084, Drug City Pharmacy Saint John NB $3,997, Dryden Pharmacy Dryden Ont $5,456, Duckworth Pharmacy St Johns Nfld $11,946, Duffetts Pharmacy Catalina Nfld $7,380, Du Lac Pharmacy Rose Du Lac Man $2,760, Dunford York Pharmacy Calgary Alta $3,602, Dunk the Druggist Fort Quappelle Sask $2,470, Dunns Pharmacy St John's Nfld $13,507, Dycks Pharmacists Kelowna BC $5,733, Ealing Pharmacy London Ont $2,006, Earleys Pharmacy Erikson Man $2,572, Eastside Big V Pharmacy Windsor Ont $2,039, Eatons Calgary Alta $2,038, Eatons Drug Store Middleton NS $3,372, Economy Drugs Winnipeg Man $4,157, Eldorado Drugs Winnipeg Man $2,002, Elizabeth Drugs St John's Nfld $4,217, Ellerby & Hall Chemistry Winnipeg Man $2,510, Emeneaus Pharmacy Liverpool NS $4,727, Mel English Sarnia Ont $2,293, Enhorn Pharmacy Strathroy Ont $2,006, Enman Drug Co Ltd Summerside PEI $2,093, Exeter Pharmacy Exeter Ont $2,624, Fairfield Pharmacy Victoria BC $2,518, Fairview Drugs Fairview Alta $2,586, Family Drugs Ltd Edmonton Alta $4,442, Feeros Pharmacy Ltd Woodstock NB $10,880, Fischers Drug Store Chilliwack BC $2,064, Flewelling Pharmacy Musquodoboit NS $5,451, Fords Pharmacy Ltd Hillsborough NB $2,572, Fords Pharmacy Ltd Moncton NB $13,472, Fords Pharmacy Ltd Riverview Hgts NB $3,887, Forest Pharmacy Forest Ont $2,465, Fort Road Dispensary Edmonton Alta $27,948, Foss Pembroke Ont $3,016, Fraser Pharmacy Truro NS $5,001, Freds Pharmacy Vancouver BC $2,121, Freeman Ltd Inverness NS $10,881, Fullertons Brockville Ont $2,416, Fullertons Cornwall Ont $11,245, C G Fulton Pharmacy Tatamagouche NS $6,028, Fyfes Pharmacy Barrhead Alta $2,176, Gander Drugs Ltd Gander Nfld $6,137, Gants Prescription Pharmacy Kelowna BC $3,196, Gaston Moreault Cte Gaspe Que $2,352, Geens Belleville Ont $6,456, Glows Pharmacy Winnipeg Man $4,419, Good Neighbour Drug Bridgewater NS $6,071, Good Neighbour Drug Digby NS $6,646, Good Neighbour Drug Moncton NB $3,298, Good Neighbour Drug St Stephen NB $3,031, Gordners Pharmacy Windsor Ont $2,489, Gordons Ida Pharmacy Kincardine Ont $4,420, Gorham Drug Store Dalhousie NB $5,309, Gorham Drug Stores Ltd Campbellton NB $8,900, Grand Bank Pharmacy Grand Bank FB Nfld $6,924, Grand Falls Pharmacy Grand Falls NB $2,433, Gray Chemists Ltd Prince Albert Sask $5,763, Greens Rexall Springdale Nfld $8,269, Halls Pharmacy Truro NS $2,220, Hantsport Pharmacy Hantsport NS $2,172, Harmans Drug Stores Winnipeg Man $2,381, Harpers Medical Centre Nipawin Sask $3,818, Harris Pharmacy Ltd Neepawa Man $3,467, Haslehurst Big V Pharmacy Amhurstburg Ont $2,233, Healys Pharmacy St John's Nfld $3,483, Hegans Pharmacy Melville Sask $2,968, Hemeon Pharmacy Liverpool NS $3,436, Henderson Drugs Calgary Alta $2,345, Henderson Drugs Ltd Campbellton NB $12,105, Henleys Pharmacy Oxford NS $4,395, Hickeys Drug Store Chatham NB $11,195, Hills East End Drug Portage La Prairie Man $3,655, Hills West End Drug Portage La Prairie Man $2,462, Hines Pharmacy Ltd Kingston NS $3,874, Hi Way Drugs Ltd Clarkes Beach Nfld $2,324, Hoffmans Big V Pharmacy Windsor Ont $2,783, Hogan Pharmacy Sarnia Ont $3,685, Holroyd Drugs Grande Prairie Alta $2,116, H & R Drugs Ltd Stratford Ont $4,430, Hughes Drug 1969 Incorporated Charlottetown PEI $8,987, Hunter River Pharmacy Hunter River PEI $3,278, Hunters Drug Store Winnipeg Man $2,288, Hutchins Pharmacy Annapolis Royal NS $6,005, Huth Pharmacy Fergus Ont $3,048, Ingersoll Pharmacy Ingersoll Ont $4,157, J Inrig Picton Ont $4,232, Irelands Trenton Ont $4,605, Isaacs Pharmacy North Vancouver BC $4,763, Jack Andrews Pharmacy Winnipeg Man $2,269, Jackmans Pharmacy Corner Brook Nfld $2,584, Johnson Drug Store Perth NB $6,244, Johnson & Johnson Charlottetown PEI $5,304, Johnsons Pharmacy Kenora Ont $2,435, Johnstons Drug Ltd Brandon Man $2,717, Jolly Drugs Regina Sask $5,402, Jubilee Pharmacy Victoria BC $3,876, Keewatin Pharmacy Winnipeg Man $3,052, Paul Kelly Belleville Ont $4,520, Kenburn Pharmacy Mahone Bay NS $4,771, Kennebecasis Drugs Rothesay NB $3,859, Kennedy Pharmacy Corunna Ont $2,294, Kennedys Pharmacy Guelph Ont $2,270, Kens Cornwall Ont $2,849, Kent Drug Limited Richibucto NB $11,157, Keremeos Pharmacy Keremeos BC $2,039, Keros Drugs Ltd Hare Bay Nfld $8,782, K Mart Pharmacy Ltd Moncton NB $3,327, K Mart Pharmacy Ltd Toronto Ont $3,760, Knights Pharmacy Penticton BC $3,084, Knowlan Drugs Vancouver BC $5,214, Krolls Rexall Drugs Meadow Lake Sask $2,517, Kuss United Pharmacy Surrey BC $2,306, Lacroix Drugs Tisdale Sask $3,392, Ladysmith Drugs Ladysmith BC $2,222, Lakeview Big V Windsor Ont $2,197, Lambton Pharmacy Petrolia Ont $3,145, Langford Pharmacy Victoria BC $2,087, Langford & Ruckle Ltd London Ont $3,090, La Pharmacie Caraquet NB $6,454, La Pharmacie Edmundston Ltée Edmundston NB $2,744, La Pharmacie Shippegan NB $16,394, La Pharmacie Tracadie NB $4,782, Larters Pharmacy Montague PEI $19,016, Larters Pharmacy Souris PEI $9,570, Laughlin Drug Co Ltd Fredericton NB $3,219, Lawtons Drug Store Halifax NS $16,619, Leonard Fysh Ltd Moose Jaw Sask $5,199, Levys Drug Ltd Digby NS $3,992, Lewis Pharmacy Perth NB $4,280, Lewisporte Drugs Lewisporte Nfld $4,573, Linkletter Drug Mart Summerside PEI $3,237, Lipton Pharmacy Winnipeg Man $2,169, Littles Drug Store McCreary Man $2,211, Lloyds Prescott Ont $2,558, Lo Cost Drug Mart Ltd Portage La Prairie Man $2,306, Locks Prescription Pharmacy Chilliwack BC $5,646, London Centre Drugs London Ont $2,522, Londrys Kingston Ont $2,121, Lords Super Value Scarborough Ont $3,187, Lorraines Barrys Bay Ont $2,151, Lundar Pharmacy Lundar Man $2,215, Mabon Drug Co Montague PEI $8,339, Macafees Drug Store Sussex NB $6,127, MacDonald Drug Halifax NS $3,189, MacDonalds Prescriptions Vancouver BC $4,758, O M MacInnis Drugs Store Penticton BC $2,380 MacKay Pharmacy Halifax NS $3,148, MacKenzie Drug Co Ltd Medicine Hat Alta $2,525, MacKenzie Ltd New Glasgow NS $2,780, MacKenzies Pharmacy Charlottetown PEI $9,866, MacKinnon Pharmacy Antigonish NS $4,494, MacLaren Western Drugs White Rock BC $2,952, MacLeod D R & Co Ltd New Glasgow NS $6,936, MacMillan

VETERANS AFFAIRS—*Continued*

Pharmacy Calgary Alta $7,956, MacQuarrie C A Drugs Truro NS $8,640, MacRoys Pharmacy Bridgewater NS $5,676, Main Drugs Vancouver BC $2,466, Malden Big V Drug Windsor Ont $2,250, Mannings Pharmacy Placentia Nfld $2,393, Manns Prescription Pharmacy Duncan BC $3,587, Market Drugs Ltd Edmonton Alta $5,279, Marr Sharpe Pharmacy London Ont $3,808, Martins Pharmacy Queens NS $2,379, Marysville Pharmacy Marysville NB $3,021, Matheson Drug Co O'Leary PEI $3,215, Mayfair Drug Edmonton Alta $2,959, McAdam Drug Ltd McAdam NB $3,250, McCall Davey Drug Ltd Victoria BC $3,380, McCalls Pharmacy Chatham Ont $4,143, McCallums Drug Store North Sydney NS $2,890, McCullough Drug Co Winnipeg Man $3,596, McDonald Drugs Athabasca Alta $2,217, McDougalls Pharmacy Kentville NS $3,843, McGill & Orme Ltd Victoria BC $26,356, McGraths Drug Store Port aux Basques Nfld $5,109, McKennas Drug Store Antigonish NS $6,905, McKenzies Pharmacy Wiarton Ont $6,209, McLennan Drugs McLennan Alta $2,201, McMurdos Pharmacy St John's Nfld $20,322, McNeely Williamsburg Ont $7,721, McVicars Pharmacy Sydney NS $5,425, Medical Arts Cornwall Ont $8,715, Medical Arts Pharmacy Moncton NB $4,761, Medical Arts Pharmacy Regina Sask $3,818, Medical Arts Pharmacy Saskatoon Sask $6,601, Medical Centre Pharmacy Brandon Man $2,412, Medical Centre Prescriptions Surrey BC $2,347, Medical Hall Drugs Stellarton NS $4,621, Medical Hall Glace Bay NS $10,811, Medical Pharmacy Charlottetown PEI $10,189, Medical Pharmacy Prince Albert Sask $7,939, Meikleham Pharmacy Galt Ont $3,169, Merrys Drug Store Laurencetown NS $3,997, Michail Finn Pharmacy Blairmore Alta $2,153, Mid Town Drug Store New Waterford NS $20,686, Minto Pharmacy Minto NB $8,523, Mission Pharmacy Mission BC $3,813, Moffats Pharmacy Dartmouth NS $6,683, Moffitts Pharmacy Regina Sask $3,485, Mooneys Drug Store Yarmouth NS $2,368, Morris Drug Store Dartmouth NS $2,424, Morrows Pharmacy Ltd Melita Man $2,380, Mount Royal Drugs Saskatoon Sask $5,245, Moxons Drug Store Truro NS $5,453, Mulvihill Pembroke Ont $3,459, Murrays Pharmacy Chatham Ont $2,208, Myers Drug Store Ltd Winnipeg Man $3,869, Nanaimo Pharmacy Nanaimo BC $3,964, National Rouyn Pharmacy Rouyn Que $2,320, M Nault Maniwaki Que $2,988, Neil Poles Pharmacy Sarnia Ont $2,640, Nelson Pharmacy Ridgetown Ont $3,712, Nevers Pharmacy Ltd Hartland NB $2,724, New Medical Hall North Sydney NS $5,699, Newnham & Slipp Ltd Woodstock NB $12,453, Norm Jackson Drugs Ltd Wallaceburg Ont $5,326, O'Leary Pharmacy Ltd O'Leary PEI $4,679, Oliver Drug Store Oliver BC $2,459, Olivers Pharmacy Ltd Oromocto NB $5,657, Omara Martin Drug Co St John's Nfld $4,716, Osborne Drugs Ltd Winnipeg Man $2,465, Ottawa Pharmacy Windsor Ont $3,756, Owl Drug Co Victoria BC $2,422, Owl Drug Store Dartmouth NS $2,460, Owl Drug Store North Sydney NS $6,006, Owl Rexall Drugs Vancouver BC $13,024, Parkdale Pharmacy Charlottetown PEI $3,212, Parsons Drug Store St John's Nfld $6,222, Patterson Schaller Pharmacy Galt Cambridge Ont $4,147, Penedale Park Pharmacy Halifax NS $2,804, Peppers Drug Store Ltd Bathurst NB $5,416, Perry Hope Pharmacy Sackville NB $2,626, Perrys Pharmacy Halifax NS $3,558, Pharmacie Bellerose Rawdon Que $3,519, Pharmacie P Boileau Magog Que $3,880, Pharmacie R Bonin & M Lahaye Amqui Que $7,963, Pharmacie Brunet Enrg Quebec Que $7,963, Pharmacie Charleroi Montreal Que $2,221, Pharmacie Cloutier Montreal Que $2,101, Pharmacie De La Couronne Quebec Que $6,062, Pharmacie Gagnon Enrg Gaspe Que $6,134, Pharmacie Yves Garie Iles De La Madel Que $2,179, Pharmacie Gilles Roy Ste Foy Que $2,670, Pharmacie P Godin Quebec Que $2,888, Pharmacie Granby Granby Que $4,271, Pharmacie Guertin Quebec Que $3,102, Pharmacie Hamel Knowlton Que $2,245, Pharmacie Harvey Chateauguay Que $2,135, Pharmacie E Heron Montreal Que $3,866, Pharmacie Jean-Coutu (A) Montreal Que $2,198, Pharmacie Jean-Coutu (B) Montreal Que $2,080, Pharmacie L Landry Joliette Que $2,450, Pharmacie Laurent Chabot Quebec Que $2,695, Pharmacie R A Lepage Mont Joli Que $2,846, Pharmacie Levesque Enrg Mont Joli Que $2,645, Pharmacie P L Martel Loretteville Que $2,645, Pharmacie Ormstown Ormstown Que $2,382, Pharmacie Orsainville Enrg Orsainville Que $2,926, Pharmacie Oxford Magog Que $3,139, Pharmacie T Pelletier Bic Cte Rimouski Que $3,667, Pharmacie G Perreault Giffard Que $2,232, Pharmacie Place Laurier Ste Foy Que $6,990, Pharmacie Quenneville Montreal Que $2,594, Pharmacie O Racine Beauport Que $4,239, Pharmacie Riverin M Jacques Pelchat Ville Vanier Que $2,939, Pharmacie Roger Blanchet Cte Kamouraska Que $3,161, Pharmacie Roland Frenette Quebec Que $2,302, Pharmacie G Savard Sherbrooke Que $3,083, Pharmacie J P Savard Sherbrooke Que $3,025, Pharmacie P H Savard Quebec Que $3,330, Pharmacie P H Simard Quebec Que $5,695, Pharmacie Paul H Soucy Enrg Quebec Que $2,103, Pharmacie St Sauveur St Sauveur Que $2,038, Pharmacie Vereault Enrg Rimouski Que $4,180, Pharmacie Villeneuve Quebec Que $2,719, Pinders Drugs Saskatoon Sask $5,816, Pinders Drug Store Regina Sask $3,108, Polletts Drug Store Sydney NS $17,568, Pollock & William Pharmacy Kitchener Ont $2,436, Ponds Big V Pharmacy Windsor Ont $2,654, Port Elgin Prarmacy Port Elgin NB $6,353, Poulains Pharmacy Stellarton NS $3,345, Preston Pharmacy Cambridge Ont $3,563, Princess Drug Co Ltd Calgary Alta $3,187, Pugsleys Pharmacy Amherst NS $11,250, Qualicum Pharmacy Qualicum Beach BC $3,462, Raymond Breau Ltd Edmundston NB $4,254, Readys Drugs Salmon Arm BC $3,244, Reavics Pharmacy Russell Man $2,420, Reddin Bros Charlottetown PEI $6,354, Reddings Pharmacy Saint John West NB $14,812, Renaud Buckingham Que $3,487, Rewbothams Pharmacy Goderich Ont $2,028, Rexall Drug Mart Kentville NS $3,680, Rexall Pharmacy Yarmouth NS $12,985, Riverside Big V Pharmacy Windsor Ont $2,144, Robbs Pharmacy Ltd Hampton NB $6,477, Ross Drug Co Ltd Fredericton NB $16,189, Rowan Pembroke Ont $4,120, Royal Oak Pharmacy Victoria BC $2,367, Ruddicks Pharmacy Swan River Man $3,502, Ryans Pharmacy Nackawic NB $3,017, Safety Pay N Save Drugs Winnipeg Man $2,435, Salisbury Pharmacy Salisbury NB $2,987, Sanders Drug Store Carman Man $3,552, Savage Drug Store Fredericton NB $4,788, Scales Drug Store Swan River Man $3,560, Scotts Drug Store Ltd Chatham NB $11,685, Selicks Drug Limited Saint John NB $9,422, Seminole Big V Pharmacy Windsor Ont $3,677, Service Drug Store Moose Jaw Sask $3,150, Sextons Drug Store Sydney Mines NS $3,374, Seymour Pharmacy Campbell River BC $3,209, Sharps Drug Sussex NB $10,120, Shoppers Drug Mart Charlottetown PEI $2,183, Shoppers Drug Mart Chilliwack BC $2,607, Shoppers Drug Mart Darmouth NS $2,345, Shoppers Drug Mart Glace Bay NS $3,407, Shoppers Drug Mart Langley BC $2,586, Shoppers Drug Mart Moncton NB $2,174, Shoppers Drug Mart Nanaimo BC $5,102, Shoppers Drug Mart Nashwaaksis NB $3,200, Shoppers Drug Mart New Glasgow NS $2,440,

VETERANS AFFAIRS—*Continued*

Shoppers Drug Mart Osoyoos BC $2,044, Shoppers Drug Mart Penticton BC $3,378, Shoppers Drug Mart Saint John NB $29,060, Shoppers Drug Mart Sydney NS $3,756, Shoppers Drug Mart Vancouver BC $2,589, Shoppers Drug Mart Victoria BC $10,597, Shoppers Drug Mart Yarmouth NS $2,186, Shoppers Drug World Edmonton Alta $2,594, Shubenacadie Drug Shubenacadie NS $3,507, Sidney Pharmacy Sidney NS $7,194, Sills Napanee Ont $2,925, Sinclair Pharmacy Stratford Ont $3,581, Sinyards Pharmacy Harbour Grace Nfld $3,042, Skyline Pharmacy Nanaimo BC $2,423, Smith Drugs Limited Bath NB $5,030, Spalding Pharmacy Wallaceburg Ont $2,150, Sprague Drug Edmonton Alta $12,342, Springdale Pharmacy Springdale Nfld $2,817, St George Pharmacy St George NB $6,252, St Peters Drug St Peters NS $3,439, C J Staples Drug Moncton NB $2,059, Stathams Pharmacy Kingsville Ont $2,503, Steads Pharmacy Charlottetown PEI $12,268, Steeltown Pharmacy Trenton NS $2,557, Stephens Drug Store Saint John NB $3,176, Sterling Drug Store Drumheller Alta $2,397, Stewiacke Pharmacy Stewiacke NS $2,258, Stones Drug Store Baddeck NS $4,202, Stonewall Pharmacy Ltd Stonewall Man $2,840, Sunnyside Pharmacy Bedford NS $6,173, Super S Drugs Ltd Calgary Alta $2,043, Super City Drug Mart Calgary Alta $2,765, Super City Drug Mart Edmonton Alta $2,040, Surette Drug Ltd Moncton NB $3,633, Surette Drug Ltd Shediac NB $7,778, T Eaton Co Ltd Moncton NB $2,470, T Eaton Co Ltd Winnipeg Man $2,590, Talbot Pharmacy Winnipeg Man $3,849, Tamblyn Cornwall Ont $2,662, Tarr Brooks Pharmacy London Ont $2,942, Teasel Picton Ont $3,579, Telestar Drug Ltd Calgary Alta $2,123, Terris Pharmacy Ltd Amherst NS $5,709, Theatre Pharmacy St John's Nfld $4,802, Thompsons Drug Shelburne NS $2,964, Thriftway Pharmacy Lethbridge Alta $2,944, Timberlea Pharmacy Halifax NS $5,233, Trans Canada Drugs Ltd St John's Nfld $5,176, Trasks Drug Store Yarmouth NS $5,772, Turnbulls Pharmacy Victoria BC $2,176, Valley Pharmacy Langley BC $3,093, Valley Pharmacy Morris Man $2,210, Value Drugs Ltd St John's Nfld $4,104, Vanguard Prescott Ont $2,100, Veniot Pharmacy Ltd Bathurst NB $7,713, Vernon Drug Vernon BC $2,156, Wabana Drugs Ltd Bell Island Nfld $5,114, Waites Pharmacy Ltd Summerside PEI $15,482, Wardropes Drug Store Springhill NS $11,870, Wassons Pharmacy Saint John NB $27,629, Watersons Pharmacy St Stephen NB $11,431, Welsford Drugs Saint John NB $13,322, West Coast Dispensary Corner Brook Nfld $2,840, Westminster Pharmacy New Westminster BC $6,006, Westown Big V Pharmacy Windsor Ont $2,128, Westview Drugs Powell River BC $2,058, Weymouth Drug Store Weymouth NS $8,537, Whites Pharmacy Newcastle NB $11,946, Whitfield Drugs Souris Man $7,477, Winfield Pharmacy Winfield BC $3,801, Williamsons Drug Store Swan River Man $4,142, Wilsons Pharmacy Berwick NS $6,663, Windsor Pharmacy Ltd Windsor Nfld $5,614, Withrows Drug Store Halifax $3,133, Wood Pharmacy Ltd Lockport NS $6,953, Woodlands Drug Store Courtenay BC $3,428, Woodlawn Pharmacy Dartmouth NS $3,748, Woods Pharmacy Moose Jaw Sask $3,233, Woodside Pharmacy Dartmouth NS $3,578, Woodwards Edmonton Alta $4,154, Woodwards Pharmacy Windsor NS $4,207, Woodwards Stores Prescriptions Vancouver BC $3,472, Woolco Drugs Edmonton Alta $2,061, Woolco Pharmacy Saint John NB $3,835, Woolco Pharmacy Sydney River NS $5,738, Woolworths Pharmacy St John's Nfld $10,964, Worths Drugs Charlottetown PEI $3,970, Wrights Picton Ont $4,246, Wrights Pharmacy Moosomin Sasy $2,989, Wrights Pharmacy Ltd Parrsboro NS $9,145, Wrights Pharmacy Whitewood Sask $4,545, George J Young Bonavista Nfld $4,668, Youngs Pharmacy Western Bay Nflld $4,194, Your Pharmacy Ltd Moncton NB $2,992, Yurek Pharmacy St Thomas Ont $5,815, Zenuks Drugs Porcupine Plain Sask $4,122.

Printing Services $380,057—Government of Canada—Supply and Services—Canadian Government Printing Bureau Montreal Que $12,893 and Ottawa $367,164.

Prosthetic Services $785,907—Government of Canada—National Health and Welfare Ottawa Ont $785,907.

Protection Services $1,046,056—Canadian Corps of Commissionaires Edmonton Alta $21,930; London Ont $275,592; Montreal Que $191,892; Ottawa Ont $234,590; Saskatoon Sask $17,315; Vancouver BC $51,552 and Victoria BC $22,933.

Special Duty Nurses $177,765—Mrs E Appleby Montreal Que $11,619, Mrs H Belanger Montreal Que $3,960, Mrs M Caranci Montreal Que $6,555, Mrs E Chabot Montreal Que $6,700, A Davis Montreal Que $2,804, C Duhanch Montreal Que $4,365, R Goyette Montreal Que $11,240, Michalene Hickman Halifax NS $2,088, S Libby Montreal Que $3,500, B Parson Vancouver BC $2,430, M M Patrick Vancouver BC $2,143, G E Perrault Montreal Que $9,660, C Thorne Montreal Que $3,288, Mrs J Verreault Montreal Que $2,073.

Service Contracts $4,021—Société Sanitaire Laval Ltd Montreal Que $4,021.

Specialists Engaged in Research $294,356—Associated Anaesthetists of Montreal Montreal Que $173,992, H Battalion Montreal Que $2,720, Leger Maltais & Associates Montreal Que $3,780, Radiologues H Reine Montreal Que $24,691, L Rosenthall Montreal Que $27,793, J Sylvestre & Associates Montreal Que $61,380.

Staff Courses $67,248.

Steam Heat Services $64,561—University of Alberta Hospital Edmonton Alta $5,078, Royal Jubilee Hospital Victoria BC $42,702.

University Staff Consultants $24,886—University of Western Ontario London Ont $24,886.

Miscellaneous Payments $951,780—Inhalation Therapy Edmonton Alta $8,806, A M Lapierre Ottawa Ont $2,000, Manitoba X Ray Clinic Winnipeg Man $71,440, Office Overload Ottawa Ont $3,215.

VETERANS LAND ACT ADMINISTRATION PROGRAM

Appraisal Costs $19,880—Hulley and Co Ltd Montreal Que $6,335, R D Leonard and Associates Montreal Que $9,810.

Data Processing Services $143,226—Government of Canada—Supply and Services—Data Processing Branch Ottawa Ont $143,226.

Registry and Land Office Fees $17,982.

Fees and Expenses Regional Advisory Committees and Provincial Advisory Boards $2,097.

Staff Courses $8,759.

Photographic Services $2,906.

VETERANS AFFAIRS—*Concluded*

Printing Services Queen's Printers and Outside Printers $28,638.

Legal Fees $692,462—Beechie and Kerr London Ont $12,654, Black Black & Pedlar Kingston Ont $2,121, Boily & Vachon Cowansville Que $2,836, Richard Bourdon Chateauguay Centre Que $3,632, Bradley & Millette Pembroke Ont $5,198, John G Bryden Fredericton NB $7,474, William J Burchill Newcastle NB $2,785, R J Butler Halifax NS $10,504, Cameron & Ord Belleville Ont $17,650, B G Campbell Charlottetown PEI $2,944, Luther C Clarke Windsor Ont $9,730, Claveau Collard Lapointe & Gauthier Chicoutimi Que $3,545, George Clegg Orillia Ont $16,476, Lester L Clements Liverpool NS $2,743, C Patrick Conlon Sudbury Ont $3,382, D G Cottenden Bridgetown NS $7,389, Dempster & Zado Napanee Ont $2,176, Dent & Francis Ottawa Ont $7,097, Emile Descary notaire Lachine Que $9,590, Desmarais & Desmarais St Jean Que $4,336, Donnelly & Murphy Goderich Ont $2,798, Lawrence K Evans Port Hawkesbury NS $2,745, Filion Degagne Gascon & Gauthier Vanier Ont $3,399, Michel Fleury Joliette Que $3,899, John P Funnell Cobourg Ont $4,127, T J K Gillis Sydney NS $11,004, Robert Girouard notaire Ville Ile Perrot Que $7,665, Gordon & Lillico Peterborough Ont $8,515, G P Gorman Saint John NB $4,743, Robert Guinard St Hubert Que $3,214, Donald M Hall Berwick NS $3,027, Antoine Hamel notaire Ville de l'Ancienne Lorette Que $2,566, Henderson Hart Johnston Fournier & Algie Brockville Ont $7,975, E Clair Hicks Amherst NS $2,604, Hinchey & Hinchey New Waterford NS $3,657, C D Hughes Fredericton NB $6,836, Otto A Ivany Sault Ste Marie Ont $2,389, K Lloyd E Keating Moncton NB $5,539, K J Kenney Bridgewater NS $6,843, Pierre Lafontaine Ville De Laval Que $2,152, Andre Lafreniere Montreal Que $2,777, Marc Lajeunesse notaire St Jean Cte Terrebonne Que $4,592, William B Lane Picton Ont $3,365, Ghyslain Lapointe Ste Agathe Des Monts Que $3,470, F A Large Charlottetown PEI $18,254, Hugh R Latimer Truro NS $2,545, Lavoie & Gauthier Ville De Laval Que $2,249, W R Lawrence Windsor NS $4,295, William L Lawson Minto NB $3,058, A J Leblanc Port Hawkesbury NS $4,856, Lee & Roche Bracebridge Ont $3,630, P Derek Lewis St John's Nfld $5,905, P B Lordon Chatham NB $2,865, Loukidelis Bolan & Lucenti North Bay Ont $2,421, J D MacCallum Saint John NB $9,476, Gordon C MacDonald Wolfville NS $2,655, J A MacLellan Kentville NS $2,693, N R MacLeod Summerside PEI $10,932, P B Maddox Woodstock NB $5,737, G R Matheson Halifax NS $21,139, Patrick J McCaffrey St Andrews NB $4,445, McCullagh & Hart Cobourg Ont $6,108, McKay McKay & Vedova St Thomas Ont $4,428, Millman Heath Randolph & Minifie Sarnia Ont $4,265, Mitchell Batt & Howard Ottawa Ont $3,468, Nash Tolmie & Johnston Welland Ont $5,578, D A Nichols Truro NS $3,163, Nicol & O'Connor Ottawa Ont $7,070, K E W Roddam Pictou NS $10,344, R MacLeod Rogers Digby NS $2,241, Rowat & Boudreau Shawville Que $2,487, Scott & Warner Lindsay Ont $11,862, Sheppard Sheppard & Sheppard Simcoe Ont $2,768, Siskind Taggart & Cromarty London Ont $2,251, Gerald D Stone Parry Sound Ont $2,175, Sugg Reid & Fitton Bracebridge Ont $3,060, Telford & Van Wyck Owen Sound Ont $2,933, Jean Marie Tetreault Knowlton Que $3,203, R M Tobin Prescott Ont $2,337, Tomlinson & Gruetzner Port Elgin Ont $2,848, Valin Smith & Valin North Bay Ont $3,338, Valois & Henault Lachute Que $2,175, Warren & Rolston Sudbury Ont $12,195, C F Whelly Saint John NB $3,920, Willson & Willson Perth Ont $6,841, Wilson Graham Palmer & Bumstead Barrie Ont $10,575.

Other Types of Services $24,264.

SECTION 32

1974-75
PUBLIC ACCOUNTS

Construction and Acquisition of Land, Buildings and Equipment; and Machinery and Equipment

(Including Firm Price Contracts)

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Construction and Acquisition of Land, Buildings and Equipment	32·2
Payments of $5,000 or over for Land and Buildings	32·69
Construction and Acquisition of Machinery and Equipment	32·70

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
AGRICULTURE					
RESEARCH PROGRAM					
Alberta					
Lethbridge					
*Poole Construction Ltd					
Construction of office laboratory building	22,196,009	1974-75	3,225,000	3,099,295	3,099,295
*Western Industrial Contractors Ltd					
Water and sewers for Lethbridge office laboratory	518,400	1973-74	430,000	426,330	426,330
*Russel and Needham					
Architectural and Engineering Consultant					
Lethbridge Office laboratory	936,221	1972-73	300,000	276,112	504,600
British Columbia					
Agassiz					
Quadrant Construction Ltd					
Renovation of barn	105,813	1974-75	110,000	94,745	94,745
PRODUCTION AND MARKETING PROGRAM					
Ontario					
New Dundee					
*Dunker Construction Limited					
Construction of swine test station	333,177	1973-74	2,785	2,785	333,177(f)
HEALTH OF ANIMALS PROGRAM					
Saskatchewan					
Saskatoon					
*Cana Construction Co Ltd					
Construction of animal pathology lab	2,856,300	1974-75	980,000	270,744	270,744
D H Stock & Partners					
Design, construction supervision of animal pathology labs	120,000	1973-74	20,000	15,382	43,382
COMMUNICATIONS					
Ontario					
Shirley Bay Ont					
*Normand and Fleming Ltd					
Alterations to Building No 34 Communications Research Centre	161,766	1973-74	4,052	4,052	161,766
Shirley Bay Ont					
*C H P Heating and Cooling					
Communications Research Centre	176,513	1973-74			
Shirley Bay Ont					
*Muzzin (1967) Construction Ltd					
Landscape and Site Development Communications Research Centre	120,699	1973-74	36,653	36,653	120,699
Shirley Bay Ont					
*Domcat Construction Ltd					
Alterations to Building No 14	232,458	1973-74	14,878	14,878	232,458
Shirley Bay Ont					
*Domcat Construction Ltd					
Additional Office Area 8, Building No 34 Phase II	319,595	1973-74	319,595	319,595	319,595
ENVIRONMENT					
Alberta					
Fort Chipewyan					
*Alpine Blasting Company					
Harbour improvements	375,159	1974-75		226,874	238,218

*Awarded through the Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT–*Continued*					
British Columbia					
Prince Rupert					
*Skeena River Piledriving Ltd					
Breakwater renewal	253,500	1974-75		245,625	253,500
Powell River					
*Quadra Construction Co					
Harbour extension Phase I	148,989	1974-75		85,747	90,034
Victoria					
*Greenless Piledriving Co Ltd					
Erie street harbour improvement	167,111	1974-75		87,499	91,821
Ford's Cove					
*Greenless Piledriving Co Ltd					
Breakwater replacement	155,500	1974-75		137,300	144,165
False Creek					
*Greenless Piledriving Co Ltd					
Marine dredging	515,325	1974-75		101,400	106,470
Mission Harbour					
*Greenless Piledriving Co Ltd					
Harbour improvement	235,755	1973-74			48,000
Campbell River					
*Pacific Piledriving Co					
Float renewal	373,556	1973-74		167,001	370,741
Victoria					
*Pacific Piledriving Co					
Erie street harbour expansion	133,775	1974-75		69,000	72,450
Kitimat					
*Minette Bay Marina Ltd					
Port Edward wharf and floats	450,426	1974-75		199,831	209,823
North Vancouver					
*Dellingham Corporation Canada Ltd					
Marina policy breakwater	388,795	1973-74			388,795(*f*)
Port Alberni					
*Empco Construction Ltd					
Dredging and fill at China Creek Phase I	304,700	1974-75		141,430	167,115
Lynwood					
*Fraser River Piledriving Ltd					
Marina breakwater	108,979	1974-75		10,566	11,094
New Westminster					
*Fraser River Piledriving Ltd					
New fishing harbour at Crofton BC	348,540	1974-75		149,482	164,430
Creston					
*Breault Construction LTD					
Construction of nature interpretation centre	293,451	1973-74		170,185	317,301
Port Hardy					
*D J Byrne Construction Ltd					
Dredging and construction of breakwater	222,295	1974-75		8,251	185,630(*f*)
Powell River					
*Byrne Construction Ltd					
Dredging and Marina breakwater	557,435	1974-75		299,660	314,643
Creston					
*Breault Construction					
Construction of wildlife centre	282,389	1973-74	180,000	142,190	277,380
Campbell River					
Canada Construction Co Ltd					
Construction of the Quinsam hatchery	4,439,850	1973-74	2,000,000	2,070,331	4,463,344
New Brunswick					
Chockfish					
*Seaboard Development Ltd					
Construction of breakwater	113,986	1974-75		113,986	113,986
White Head					
*Seaboard Development Ltd					
Harbour improvements	408,952	1974-75		408,952	408,952
St Andrews					
*P L Williams and Sons Ltd					
Construction of extension to main building	237,559	1973-74		165,637	237,877

*Awarded through the Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT–*Continued*					
New Brunswick–Concluded					
Seal Cove					
*Skyline Industries Inc					
Construction of breakwater and pierhead	210,902	1974-75		190,177	190,177
Blacks Harbour					
*Diamond Construction (1961) Ltd					
Harbour improvement Phase 3	577,962	1974-75		542,023	577,937
Pigeon Hill					
*Comeau & Savoie Construction Ltd					
New public wharf	268,696	1974-75		223,622	234,805
Petit Rocher					
*Comeau & Savoie Construction Ltd					
Wharf extension and repairs	142,133	1974-75		82,220	86,331
Blacks Harbour					
*Cappco Pipe Piling Ltd					
New wharf, Phase 2	138,880	1973-74		138,880	138,880(*f*)
Botsford					
*Atlantic Marine Diving Co					
Rock dredging	188,347	1973-74		14,782	188,347(*f*)
Saint John					
Patrick Williams Construction Co					
Construction of extension to main building	250,000	1974-75	280,000	150,000	280,000
Newfoundland					
L'Anse au Loup					
*Gid Sacrey Ltd					
Wharf repairs	155,391	1973-74		114,147	155,391
Nain Labrador					
*Gid Sacrey Ltd					
Wharf reconstruction	481,369	1973-74		335,660	483,399
Port de Grave					
*Short's Construction Ltd					
Harbour improvements	365,000	1974-75		361,012	364,122
Bell Island					
*Short's Construction Ltd					
Wharf Repairs	132,466	1973-74		46,136	132,466
Codroy					
*Power Construction Ltd					
Wharf reconstruction and extension	152,653	1973-74		68,728	152,653(*f*)
Burnt Island					
*Power Construction Ltd					
Reconstruction of breakwater	164,522	1973-74		92,301	164,522(*f*)
François					
*Power Construction Ltd					
Wharf reconstruction	121,160	1973-74		33,895	121,160(*f*)
Little Bay (Lapoile)					
*Power Construction Ltd					
Wharf extension	139,452	1974-75		54,800	57,540
Red Bay (Labrador)					
*Gid Sacrey Ltd					
Wharf repairs	164,666	1973-74		118,085	164,666
Little Harbour East					
*Hynes Construction Ltd					
Wharf extension	222,033	1974-75		87,308	91,672
St Bride's					
*Metro Engineering and Construction Ltd					
Replacement of west breakwater	629,782	1974-75		256,609	269,439
Bonavista					
*Metro Engineering & Construction Ltd					
Reconstruction of Longliner Haulout and storage area	453,669	1974-75		375,500	394,276
Fortune					
*Metro Engineering & Construction Ltd					
Wharf extension	116,492	1973-74		40,245	116,492(*f*)
Old Perlican					
*J Goodyear and Sons Ltd					
Harbour improvements	553,773	1973-74		451,450	553,773(*f*)

*Awarded through the Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT–*Continued*					
Newfoundland–Concluded					
Cook's Harbour					
*Guy Bros Construction Co Ltd					
Wharf reconstruction	168,799	1973-74		70,722	168,799(*f*)
Admiral's Beach					
*Hynes Construction Co Ltd					
Wharf extension	338,982	1973-74		701,148	338,982(*f*)
Joe Batts Arm					
*Diamond Construction (1961) Ltd					
Wharf replacement	313,000	1974-75		120,562	107,691
Forteau					
*Pelly Enterprises Ltd					
Wharf extension	130,870	1974-75		44,950	47,198
Griquet					
*Pelly Enterprises Ltd					
Wharf reconstruction	192,644	1973-74		146,523	192,644(*f*)
Port Saunders					
*Modern Paving Ltd					
Services centre wharf	338,950	1974-75		243,595	255,775
Hickman's Harbour					
*Modern Paving Ltd					
Construction of wharf	219,344	1973-74		111,112	219,344(*f*)
Shoal Cove West					
*Floyd Shears					
Breakwater reconstruction	123,348	1974-75		103,100	108,255
Flowers Cove					
*Genge Bros Ltd					
Community stage and wharf	157,926	1973-74		138,277	160,926
Arnold's Cove					
*C C M Construction Ltd					
Harbour improvements	200,814	1973-74		133,191	140,697
Lawn					
*C C M Construction Ltd					
Construction of training structure	202,845	1974-75		202,845	202,845
Westport					
*Diamond Construction (1961) Ltd					
Wharf reconstruction	187,484	1973-74		89,976	187,484(*f*)
Long Pond					
Gid Sacrey Ltd					
Harbour improvements	402,098	1973-74		6,268	201,418
Raleigh					
Guy Bros Construction Co Ltd					
Construction of Fishermen's wharf	214,448	1973-74		18,276	214,448(*f*)
Northwest Territories					
Hay River					
*Cavan Construction Ltd					
New office laboratory	507,432	1972-73		30	507,432(*f*)
Coral Harbour					
Norcan Development					
Construction of hydrogen "building"	117,157	1974-75	117,157	117,157	117,157(*f*)
Nova Scotia					
Little Dover					
*Stanley Reid Construction Ltd					
Wharf extension at Little Dover	108,609	1974-75		36,000	42,600
Shelbourne Co					
*Stanley Reid Construction Ltd					
Extension of Ingomar wharf	129,751	1973-74		129,751	129,751(*f*)
Delhaven					
*Stanley Reid Construction Ltd					
Harbour improvements at Delhaven	112,202	1974-75		81,985	90,183
Glace Bay					
*Turner's Transfer Ltd					
Glace Bay Breton harbour improvements	108,580	1973-74		4,560	108,580(*f*)

*Awarded through the Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT–*Continued*					
Nova Scotia–Concluded					
Halifax					
*Standard Construction Co Ltd					
Halifax fisheries inspection laboratory	103,949	1973-74		45,906	103,949(*f*)
Lower Sandy Point					
*Mosher and Rawding Ltd					
Wharf extension	134,110	1973-74		82,350	134,110(*f*)
Sluice Point					
*Mosher and Rawding Ltd					
Harbour improvements	171,012	1974-75		98,119	103,024
Newellton					
*Mosher and Rawding Ltd					
Wharf extension	175,528	1973-74		79,658	175,528(*f*)
Port Mouton					
*Mosher and Rawding Ltd					
Harbour improvements	293,360	1973-74		254,245	293,360(*f*)
Wharf reconstruction	183,644	1974-75		33,230	34,891
North Sydney					
*Le Vatte Construction Co Ltd					
Marina breakwater at North Sydney	102,885	1973-74		64,062	102,885(*f*)
Little River					
*C R MacDonald Ltd					
Harbour improvements	288,500	1974-75		200,350	210,368
Port Beckerton					
*C R MacDonald Ltd					
Harbour improvements	265,926	1973-74		166,293	265,926(*f*)
Clarks Harbour					
*Mosler and Rawding Ltd					
Harbour improvements	325,823	1973-74		311,139	326,323
Dartmouth					
*R T Pinkerton Construction Ltd					
Upgrade electrical distribution and heating controls at Bedford Institute of Oceanography	208,600	1974-75		206,566	216,884
Meteghan Degby Co					
*B & M Comeau Construction Co Ltd					
Harbour improvements	435,120	1974-75		435,120	435,120(*f*)
Lower Wedgeport					
*B & M Comeau Construction Co Ltd					
Harbour improvements	244,013	1973-74		62,073	244,013(*f*)
Dartmouth					
*L J Casavechia Contracting Ltd					
Access road to Bedford Institute	129,985	1974-75		68,130	71,537
Yarmouth					
*Beaver Marine Ltd					
Ledge Harbour wharf extension	158,325	1973-74		131,660	158,325(*f*)
Little River Digby Co					
*Beaver Marine Ltd					
Wharf reconstruction	261,722	1973-74		202,747	261,722
Cape St Mary's					
*Beaver Marine Ltd					
Wharf repairs	360,000	1974-75		360,000	360,000(*f*)
Cape Sable Island					
*Beaver Marine Ltd					
West Head new fishing harbour	2,508,588	1974-75			
Ontario					
Wheatley					
*Skyline Industries Ltd					
Purchase of steel sheet piling for harbour development	202,876	1974-75		202,876	202,876
Kingston					
*McQueen Marine Ltd					
Breakwater extension	360,706	1974-75		297,637	341,565
Bowmanville					
*Ontario Construction Co Ltd					
government Darlington breakwater	228,350	1974-75		228,350	228,350(*f*)
Kingston					
*Bermingham Construction Ltd					
Breakwater repairs	282,491	1974-75		259,651	272,634

*Denotes contracts through Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
ENVIRONMENT—*Concluded*					
Ontario—Concluded					
Port Credit					
*Canadian Dredger Dock Co Ltd					
breakwater extension	491,308	1974-75		491,308	491,308(*f*)
Sault Ste Marie					
*Acme Building & Construction Ltd					
Concrete structure for lab Phase 3	660,065	1973-74		15,260	668,561(*f*)
St Catharines					
*Ben Bee Diving & Marine Ltd					
breakwater extension	167,803	1974-75		167,803	167,803(*f*)
Downsview					
Auto Landline					
purchase of ceilometers	240,000	1973-74			188,000
Prince Edward Island					
Summerside					
*J P Porter Co Ltd					
marina dredging	115,011	1974-75		115,011	115,011
Skinner's Pond					
*Northumberland Construction Ltd					
reconstruction of west breakwater	139,711	1974-75		76,544	80,371
Quebec					
Valleyfield					
*St Maurice Dredging (1966) Ltd					
dredging of Lac St François	139,688	1974-75		139,688	139,688(*f*)
Gascons					
*Jean Robert Enr					
harbour improvements at Ruisseau Chapados	246,179	1973-74		105,153	246,179(*f*)
Sandy Beach Gaspe					
*Construction Norvex Ltee					
fishing wharf repairs	194,297	1974-75		194,297	194,297
Sorel					
*Construction & Pavage Moderne Ltee	364,590	1973-74		89,686	345.730
Ste Foy					
Rene Tardiff Inc					
renovation of system of electricity distribution in Laurentian Forest Research Centre	93,725	1973-74	95,000	82,961	93,425
Longueuil					
Art Laboratory Furniture Ltd					
laboratory buildings at Longueuil	1,940,000	1973-74		1,848,573	1,875,573
*Underwood & McLelland Trident Construction Ltd					
construction of waste treatment plant	148,000	1974-75	400,000	148,141	148,141
EXTERNAL AFFAIRS					
Brazil					
Brazilia					
*Companhia de Construcao, Industria e Comercio					
—construction of Chancery, recreational facilities and related site works	1,860,000	1974		338,771	338,771
Professional and Special Services:					
Thompson Berwick and Pratt Vancouver BC $82,758					
India					
New Delhi					
*—construction of Chancery, servants' quarters, service buildings and related site works					
Structural:					
**Northern Construction Co Ltd	1,398,778	1969		25,844	1,376,627
Mechanical:					
**National Construction Co Ltd	482,817	1969		10,354	473,312
*—construction of staff accommodation					
**National Construction Co Ltd	923,265	1971		430	771,185
Professional and special services:					
Gardener, Thornton Davidson Garnett Nasson and Associates Vancouver BC $7,250					
Japan					
Tokyo					
Council of Forest Industries of British Columbia	318,233	1974		303,233	303,233
*construction of staff accommodation					
Professional and Special Services:					
McCarter Nairne and Partners Vancouver BC $7,088					

*Awarded through the Department of Public Works
**Amends reporting in the 1973-74 Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
EXTERNAL AFFAIRS–*Concluded*					
Pakistan					
Islamabad					
Construction of Chancery, Official Residence and staff housing compound	3,542,225	1970		7,619	3,268,704
Contract:					
*MacDonald Layton Costain Ltd					
Professional and Special Services:					
Waisman Ross Blankstein Coop Gilmor and Hanna $5,585					
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
INDIAN AND ESKIMO AFFAIRS PROGRAM			71,042,000		
Quebec Region					
Abitibi District–					
Fort George–					
Les Construction Latendresse Inc					
To assemble 4 prefab houses for students	259,572	1974-75		259,572	259,572
Les Maisons Quebeco Inc					
To assemble 4 prefab houses	265,364	1974-75		201,264	201,264
Ministère des Richesses Naturelles					
Lighting System	465,000	1971-72		160,218	465,000(*f*)
Kipawa–					
Halet Construction Inc					
Water & Sewage system	404,115	1974-75		297,372	297,372
Paint Hills–					
Prieur Ent Inc (Bankrupt) completed by Great American Ins Co					
School Complex	937,331	1971-72		4,937	937,331(*f*)
Montreal District–					
Caughnawaga–					
Bolduc Construction					
Construction of purification plant	433,245	1972-73		24,245	433,245(*f*)
Bolduc Construction Inc					
Restoration of a school	189,122	1974-75		189,122	189,122(*f*)
Bolduc Construction Inc					
Construction of a filtration Plant	846,713	1974-75		493,437	493,437
GMC Excavation Inc					
Water & sewage system	312,863	1973-74		35,150	312,863(*f*)
Houle Construction Inc					
Installation of sewage system and construction of filtration Plant	275,712	1974-75		275,712	275,712(*f*)
Maniwaki–					
La Cie de Construction					
Construction of a bridge	313,927	1974-75		307,777	307,777
Point-Bleue District–					
Mistassini–					
Atco Quebec Ltée					
Furnish and assemble portable schools	102,345	1974-75		98,033	98,033
Les Entreprises Goulet Ltée					
Construction of a sewage system	176,470	1973-74		2,940	159,338
Sept-Iles District–					
Schefferville–					
Cité de Sept-Îles					
Construction of water and sewage system	110,000	1974-75		39,522	39,522
Ontario Region					
Brantford District–					
Dineen Construction					
Storm sewers	288,321	1974-75		258,805	258,805
James Bay District–					
*Billinkoffs Ltd					
Construction of school and residence	161,780	1974-75		161,780	161,780(*f*)
*Smith & Elston Co Ltd					
Mechanical installations, school and residence	184,600	1974-75		173,208	173,208
Kenora District–					
Bay Electric					
Water system	104,909	1974-75		91,943	91,943
Peter Boorberg					
Sewage lagoon	103,320	1974-75		40,670	40,670

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
INDIAN AND ESKIMO AFFAIRS PROGRAM–*Continued*					
Ontario Region–Concluded					
Kenora District–*Concluded*					
*A K Penner & Sons Ltd					
Construction of a school and residence	851,878	1972-73		8,365	851,878(*f*)
Kingston District–					
*Noel Couture Const Ltd					
Construction of a school	657,277	1973-74		549,471	657,276
M Sullivan & Son Ltd					
Construction of a school	886,154	1973-74		194,394	886,154(*f*)
London District–					
Curran and Herridge					
Sewer system	106,401	1974-75		99,547	99,547
St Joseph Island District–					
*Bernt Gilbertson Ent Ltd					
Reconstruction of access road	132,352	1973-74		43,607	132,351
*Bernt Gilbertson Ent Ltd					
Upgrading access road	126,022	1973-74		126,022	126,022(*f*)
Sault Ste Marie District–					
Champagne Bros					
Construction of roads and ditches	304,128	1973-74		31,087	298,175
Sioux Lookout District–					
*North Star Plumbing Ltd					
Mechnical installation of school and residence	222,300	1974-75		73,359	73,359
Sudbury District–					
Looby Builders (Dubline) Ltd					
Construction of a single span two lane bridge	194,465	1973-74		15,888	194,464
Manitoba Region					
Dog Greek–					
*Indian Day Labour					
Construction of a school	465,517	1973-74		465,516	465,516
*L M Architectural Group					
Design school	65,000	1974-75		59,953	59,953
Ebb and Flow–					
Arnason Construction					
Water system	178,990	1974-75		178,990	178,990(*f*)
Fisher River–					
*Baert Construction					
School and staff accommodation	1,040,297	1972-73		8,022	1,040,297(*f*)
Island Lake District–					
Island Lake–					
*Indian Day Labour					
Construction of a school	1,486,579	1973-74		1,160,921	1,486,578
*Indian Day Labour					
Construction of a school	955,000	1973-74		921,486	921,486
*Scouten Mitchell					
Technical design school	15,000	1974-75		13,639	13,639
Oxford House–					
*Baert Const					
School and staff accommodation	1,751,657	1972-73		295,590	1,656,508
Little Black River–					
Arnason Construction					
Water System	167,996	1974-75		167,995	167,995
The Pas District–					
The Pas–					
*Borger Industrial Ltd					
Shopping centre	668,486	1974-75		383,286	383,286
*Hard and Hard					
Design school	50,000	1974-75		35,376	35,376
*Number 10 Architectural Group					
Design and inspection of construction	275,000	1973-74		122,286	122,286
*Peter/Leitch Construction					
Shopping centre	5,060,492	1974-75		3,618,133	3,618,133
Poplar River–					
*Greene Blankstein and Russell					
Construction of a school	50,000	1974-75		35,767	36,767
Pukatawagon–					
*M M P Winnipeg					
Design school	100,000	1973-74		29,206	29,206
Nelson House–					
*Baert Construction					
School and staff accommodation	1,512,475	1971-72		68,750	1,471,412

*Awarded through the Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*	$		$	$	$
INDIAN AND ESKIMO AFFAIRS PROGRAM–*Continued*					
Saskatchewan Region					
Meadow Lake District–					
Waterhen–					
*Arnott McPharl Johnson & Assoc Ltd					
Design and prepare contract documents	43,420	1973-74		43,419	43,419
North Battleford District–					
Ministikwan–					
*Holliday Scott & Desmond					
Design of school	35,000	1974-75		33,693	33,693
Moosomin–					
*Angus Butler Eng Ltd					
Drawings and specifications	35,000	1973-74		34,908	34,908
*Masonry Contractors Ltd					
Construction of a school	107,777	1974-75		102,947	102,947
*Twin City Plumbing & Heating					
Construction of a school	288,637	1974-75		205,001	205,001
Onion Lake–					
Valere's Construction					
Technical-electrical	174,980	1973-74		51,494	173,980(*f*)
Prince Albert District–					
CANA Construction					
Construction of student residence	998,150	1973-74		498,939	998,149
Fond De Lac–					
Meyer Construction					
Sewage and disposal system	158,602	1973-74		27,931	158,601
Saskatoon District–					
Atakakup–					
*Murray M Cheltham Architect					
Design of school	50,000	1974-75		39,781	39,781
Big River–					
CAS'S Plumbing and Heating					
Mechanical-electrical	227,960	1973-74		94,133	208,090
Touchwood-File-Hills-Qu'Appelle District–					
Piapot–					
*M E Cook & Son Ltd					
Construction of a school	239,331	1974-75		58,813	58,813
Yorkton District–					
Cowessess–					
*Graco Masonry					
Construction of a school	103,093	1974-75		103,093	103,093(*f*)
Alberta Region					
Blackfoot/Stoney/Sarcee District–					
Blackfoot–					
*Greene Construction Co Ltd					
4 Classroom addition	266,382	1973-74		125,104	266,382(*f*)
Sunchild–					
*W R Sandquist Construction Ltd					
Construction of a school	181,336	1974-75		172,612	172,612
Blood–Pegian District–					
Blood–					
*Coho Paving Ltd					
Street and sidewalk improvement	245,339	1973-74		245,339	245,339(*f*)
*Horton Steel Works					
Elevated water tank and water main construction	123,371	1972-73		496	123,371(*f*)
Peigan–					
*Rans Construction (1966) Ltd					
Sewer System	142,641	1973-74		142,641	142,641(*f*)
Edmonton–Hobbema District–					
Ermineskin–					
*Timcon Construction					
Completion of addition to school	175,417	1974-75		175,417	175,417(*f*)
Lesser Slave Lake District–					
Utikoomak Lake–					
*Grammer & Bennett Holdings Co Ltd					
Construction of a school	595,764	1974-75		264,497	264,497
*Minsos Vaitkunas Jamieson Arch					
Design, drawings and specifications	27,500	1973-74		24,522	24,522
Saddle-Lake Athabaska District–					
Cold Lake Reserve–					
Arnett & Bugess Oil Field Const Ltd					
Water supply system	365,026	1973-74		108,015	358,015
*Valeres Construction Co Ltd					
Construction of a school	809,249	1973-74		533,374	809,249(*f*)

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
INDIAN AND ESKIMO AFFAIRS PROGRAM–*Concluded*					
Alberta Region–Concluded					
Frog Lake–					
Sinclair, Naito Architects					
Design drawings and specifications	38,000	1973-74		36,527	36,527
*Valeres Construction Co Ltd					
Construction of school	1,335,506	1974-75		722,131	722,131
Saddle Lake–					
*Dupuis, Donahue Arch					
Design, drawings and specifications	39,000	1974-75		39,349	39,349(*f*)
Fort Vermilion District–					
Assumption–					
*Oxford Construction Ltd					
Construction of a school	349,158	1973-74		805	349,158(*f*)
Hay Lake–					
*Crystal Contractors Ltd					
Construction of 6 two storey 5 bedrooms student hostels	249,257	1971-72			245,052
Slaves of Upper Hay River–					
*Graves, Hodgeson Arch					
School design	34,000	1973-74		15,653	15,653
*Oxford Construction Ltd					
School additions and staff residences	348,353	1973-74		347,287	348,353(*f*)
British Columbia Region–					
Bella Coola District–					
*Killick Mitz Field Assoc					
Architectural service	105,000	1973-74		44,192	44,348
Leebit General Contractors					
Domestic water system	187,689	1974-75		187,689	187,689(*f*)
Lakes District–					
Ocean Park Plumbing and Heating					
Domestic water system	118,256	1974-75		117,456	117,456
Woodcraft Construction Co					
Construction of 2 classrooms addition and duplex teacherage	175,925	1974-75		175,925	175,925(*f*)
North Coast District–					
Ocean Park Plumbing and Heating					
Construction of quadruplex teacherage	181,696	1974-75		176,396	176,396
NORTHERN AFFAIRS PROGRAM			28,473,000		
Northwest Territories Region–					
*Acres Consulting Services Ltd					
Geotechnical services	490,000	1972-73		483,803	483,803
*Beattie Contractors Ltd					
Inuvik Airport road extension and marine drive Mackenzie Highway mile 964-971	2,383,803	1974-75		1,275,597	1,275,597
*Bolter Parish & Trimble Ltd					
Hydrology services	314,000	1972-73		301,885	301,885
*E W Brooker & Assoc					
Research to determine best use for utilities to be constructed at Fort Good Hope and Sitidge Lake	290,893	1974-75		118,978	118,978
*Canadian North Engineering Ltd					
Bridge design	125,000	1972-73		26,013	26,013
*Catre Industries Ltd					
Clearing, structures grading mile 931-964 Mackenzie Highway	6,776,272	1971-72		51,575	6,776,272(*f*)
*EAB Engineering Consultants					
Pre-engineering and design	392,021	1972-73		392,020	392,020
*Foundation of Canada Engineering Corp Ltd					
Hydrology services	115,500	1973-74		115,500	115,500
Government of the Northwest Territories					
re North Road Program		1974-75		928,231	928,231
*R M Hardy & Assoc Ltd					
Geotechnical Services	600,000	1972-73		570,541	570,541
*Keith Consulting Engineers					
Highway design	150,000	1973-74		135,884	135,884
*Klondike Enterprises Ltd					
Whitehorse Service complex	720,754	1974-75		25,800	25,800
Lockerbee Ltd					
Technical and electrical systems for Igloolik laboratory	185,560	1974-75		175,560	175,560
*The Lombard North Group Ltd.					
Pre-engineering and design	272,914	1973-74		272,913	272,913

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*	$		$	$	$
NORTHERN AFFAIRS PROGRAM–*Concluded*					
Northwest Territories Region–Concluded					
Dene-mat Construction Ltd.					
Stockpile gravel for Mackenzie Highway	153,272	1974-75		153,272	153,272(*f*)
*Karl Meuller Construction Ltd					
Haul-out facilities Fort Providence	313,037	1973-74		109,655	309,237
Pancana Industries Ltd					
Clearing, grading, drainage Mackenzie Highway mile 295.6-343.6	3,334,984	1972-73		493,369	3,334,984(*f*)
Polyfiber Ltd					
Provision of fibreglass panels for Igloolik Laboratory	102,492	1973-74		94,625	94,625
*Shultz International Ltd					
Environmental study	385,000	1972-73		379,090	379,090
*E F Slaney & Co Ltd					
Environmental Study	545,000	1972-73		514,284	514,284
*Tompkins Contracting Ltd					
Clearing, grading, structures Mackenzie Highway mile 347.03-394.6	8,429,252	1974-75		1,065,000	1,065,000
*Western Construction & Lumber					
Clearing grading and drainage Mackenzie Highway mile 891-931	7,469,980	1972-73		3,101,397	7,434,997
*White Hasford & Impey Ltd					
Pre-engineering and design	115,000	1972-73		95,628	95,628
Yukon Territory Region–					
*Ben Ginter Construction Co Ltd					
Road construction Carcross-Skagway mile 50.3-66	1,746,042	1973-74		1,083,748	1,181,407
*Keen Industries Ltd					
Clearing structures and grading Dempster Highway mile 290-344	14,495,159	1974-75		2,521,443	2,521,443
*Northern Culverts					
Purchase of Culverts for Dempster Highway	272,914	1973-74		272,913	272,913
*Wiley Oilfield Hawling Ltd					
Clearing, grading and drainage Dempster Highway mile 178.3-236.8	5,738,254	1973-74		3,178,371	4,450,975
PARKS CANADA PROGRAM			36,695,000		
Atlantic Region–					
Cape Breton Highlands–					
*Colin R MacDonald Ltd					
Road Diversion	263,791	1974-75		263,790	263,790
*Colin R MacDonald Ltd					
Maintenance and construction of roads	232,746	1973-74		6,797	232,746(*f*)
Gros Morne Park–					
*Nova Construction Co Ltd					
Road Construction	568,150	1974-75		434,635	434,635
*Nova Construction Co Ltd					
Paving Highway 73	826,793	1974-75		826,792	826,792
Kouchilbouguac Park–					
*Diamond Construction (1961) Ltd					
Substructure Bridge #1 Phase #1	247,977	1974-75		241,947	241,947
*Warren General Contractors Ltd					
Construction park entrance road	210,588	1973-74		76,728	210,587
Louisbourg Park–					
*Colin R MacDonald Ltd					
Kennington Road upgrading and drainage	109,566	1973-74		4,333	109,566(*f*)
Terra Cotta Park–					
*Metro Engineering & Construction Ltd					
Saltin's day use area Phase 1	228,706	1974-75		90,200	90,200
Central Region–					
Forillon Park–					
Ent Blanchette Ltée					
Construction panoramic road	1,832,333	1974-75		585,879	585,879
Larocque Ménard Theriault Assoc					
Preparation studies design and construction	410,000	1971-72		54,151	293,124
Fort Lennox–					
O'Coupal Inc					
Restoration of guardhouse	135,167	1973-74		12,246	135,167(*f*)
La Mauricie Park–					
Estre Construction Ltd					
Construction of 5 miles scenic road	826,292	1973-74		379,113	826,512(*f*)
Marcel Gauthier Inc					
Construction of scenic road to Lake Wapyajonka	907,436	1973-74		395,723	866,684
A Plamondon & Fils Inc					
Construction of 5 miles scenic road	1,253,913	1972-73		165,578	1,253,913(*f*)
Construction of scenic road	2,263,173	1974-75		1,108,688	1,108,688
Tremblay Heroux & Assoc					
Preparatory studies design and construction 29.5 miles of roads	950,000	1971-72		210,783	718,374

*Awarded through the Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*					
PARKS CANADA PROGRAM–*Continued*					
Central Region–Concluded					
Porte St Louis–					
Transit Construction Ltd					
Construction of road	272,672	1974-75		95,975	235,906
Western Region–					
Banff–					
Joyce Construction Co Ltd					
Tradeshops and office maintenance	**597,781	1973-74		213,949	597,780(*f*)
*Midvalley Construction Ltd					
Paving mile 0-18 Banff Windermere Highway	949,851	1973-74		781,271	949,851(*f*)
Western Industrial Contractors Ltd					
Townsite improvements	342,999	1974-75		317,412	317,412
Whissell Enterprises					
Residential subdivision	173,229	1974-75		173,229	173,229(*f*)
Valley Construction Ltd					
Paving mile 0-18 Banff Windermere Highway	944,332	1973-74		762,764	931,344
Elk Island–					
*Poole Engineering Co Ltd					
Road Construction mile 0-55	1,726,177	1974-75		453,140	453,140
Jasper–					
Border Paving Ltd					
Townsite improvements	362,151	1974-75		319,411	319,411
Patco Construction Ltd					
Sewer and water improvements	**322,875	1973-74		122,280	316,454(*f*)
Riding Mountain–					
*Mulder Brothers Ltd					
Road Construction	308,849	1974-75		308,849	308,849(*f*)
*Tasker Enterprises Ltd					
Road Construction	874,075	1974-75		790,954	790,954
Vancouver–					
Halse-Martin Co Ltd					
Restoration vessel *St Roch*	166,539	1973-74		45,581	166,539(*f*)
Waterton Lakes–					
City Excavating Ltd					
Sewer improvements	**153,507	1973-74		76,675	153,507(*f*)
*Western Industrial Contractors Ltd					
Sewage treatment facilities	899,536	1974-75		852,372	852,372
Canals–					
Ontario–					
Burleigh Falls					
Jack Law					
Lovesick lock-construction	491,033	1973-74		40,036	491,033(*f*)
Campbellford					
Bridge & Tank Co of Canada					
Restoration of dam No 9	317,656	1973-74		42,283	317,674(*f*)
Moir Construction Ltd					
Restoration of dam No 9.	937,664	1973-74		157,746	937,664(*f*)
Crosby					
Grant Mills					
Construction narrows lock station	195,875	1973-74		5,790	195,875(*f*)
Elgin					
**Smiths Building Systems					
Maintenance southern division building	168,437	1973-74		106,451	168,216(*f*)
Georgian Bay Island					
Almlou Developments Ltd					
Project 301-1333-604	193,375	1974-75		193,375	193,375(*f*)
Marathon					
Daly Construction Ltd					
Project 304-1101-603	154,785	1974-75		100,763	100,763
Merrickville					
Intrusion Prepakt					
Merrickville locks construction	258,664	1973-74		37,889	258,664(*f*)
Niagara-on-the-Lake					
John Trus Construction Ltd					
Project 323-2401-601	159,057	1974-75		159,057	159,057(*f*)

*Awarded through the Department of Public Works
**Amends reporting in the previous years Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*					
PARKS CANADA PROGRAM–*Concluded*					
Ontario–Concluded					
Smith Falls					
**Expanso Construction					
Pressure grouting locks	167,978	1973-74		140,220	167,978(*f*)
Junod Construction Ltd					
Pressure grouting lock No 31	**84,504	1973-74		4,691	84,504(*f*)
Junod Construction Ltd					
Pressure grouting lock No 32	108,368	1974-75		59,840	59,840
Ron Engineering Eastern Ltd					
Construct new lock	1,464,154	1972-73		90,121	1,464,154(*f*)
Trenton					
A N Shaw and Sons Ltd					
Construction lock No 1	130,300	1974-75		104,754	104,754
Young's Point					
Moir Construction					
Construction lock No 27	733,899	1974-75		594,665	594,665
Quebec–					
Chambly					
Bridge & Tank Co					
Repair St Jean security door	178,652	1972-73		912	178,652(*f*)
Sauvé Construction Ltd					
Bridge reconstruction	219,567	1972-73		4,202	219,568(*f*)
ARCHITECTURAL, ENGINEERING AND SURVEYING SERVICES					
Acres Consulting Services Ltd					
Hydrological study and implementation of plan of operations, Trent Canal System				69,985	69,985
Implementation of plan of operations Trent hydrologic study				11,056	11,056
Bradley Air Services					
Aircraft services				17,944	17,944
M R Byrne & Associates Ltd					
Scheme and related cost study, for a proposed new boat transfer system at Big Chute				34,999	34,999
Canadian Longyear Ltd					
Sub-Grade Investigation, Dam No. 10, Campbellford Ontario				11,968	11,968
Canadian Wildlife Service					
Advisory services of J P Cuerrier				27,647	27,647
De Leuw Cather Ltd					
Design wall, Rideau Canada				24,734	24,734
Supervision of landscaping at Smith Falls				14,333	14,333
Estern Ecological Research Ltd					
Base description and resource atlas, Kejimkujik National Park NS				17,913	17,913
Base description and resource atlas, Kejimkujik National Park NS				10,000	10,000
Environmental Control Consultants					
Bibliography and literature review Georgian Bay Island National Park				10,945	10,945
Forest Management Institute					
Pukaskwa integrated resource survey				29,999	29,999
D W Graham & Associates					
Literature review of the resource base of St Lawrence Islands National Park				15,400	15,400
Hough Stansbury & Associates Ltd					
Base description and resource atlas of Point Pelee National Park Ont				11,200	11,200
*Reid, Crowther and Partners					
Resident and non-resident and special services Wateron Lakes National Parks				39,662	39,662
*Renewable Resources Consultants					
Environmental impact study				17,983	17,983

*Awarded through the Department of Public Works.
**Amends reporting in the previous years Public Accounts.

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE					
Contracts of $100,000 or over and Cost Plus Contracts of $10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.					
Note–(f) includes final payment					
Nova Scotia					
Barrington					
Acadia Construction Ltd					
Construction of gymnasium	279,417	1973-74	159,920	153,427	273,507
Mersey Electrical and Mechanical Contracting Ltd					
Construction of permanent married housing trailer pads	165,804	1974-75	128,998	51,002	51,002
Cornwallis					
Bay Crest Ltd					
Replacement of water mains and valves	104,198	1974-75	104,198	99,198	99,198
Renovations and repairs to building No 6	193,591	1974-75	190,000	177,391	177,391
Mark A Leonard Ltd					
Replacement of gravity furnaces with forced air–permanent married quarters	102,193	1974-75	102,193	102,193	102,193(*f*)
Roscoe Construction Ltd					
Supply complex addition Building 90	273,203	1974-75	260,000	251,646	251,646
Standard Paving Maritime Ltd					
Paving recruit formup area, access roads to Barrack Blocks. Reconstruction of Base roads and resurfacing roadways	144,312	1974-75	144,312	144,312	144,312(*f*)
Woodlawn Construction Ltd					
Construct a 400 metre track and resurface existing tennis courts	138,368	1974-75	138,368	104,478	104,478
Greenwood					
Alsco Inc					
Install aluminum combination storm and screen windows	102,752	1972-73	102,752	102,752	102,752(*f*)
D & E Industries Ltd					
Construct POL storage building	110,183	1973-74	19,854	5,037	110,183(*f*)
Melanson Brothers Painting Contractors Ltd					
Rehabilitation of bathrooms in 100 lodges and 200 row houses	183,791	1973-74	183,791	183,791	183,791(*f*)
Rehabilitation of 300 bathrooms in 300 row house permanent married quarters	231,026	1974-75	224,000	217,142	217,142
Roberts Sprinkler Ltd					
Automatic fire sprinkler systems hangars 9 and 10	139,554	1973-74	109,800	113,554	139,554(*f*)
Roscoe Construction Ltd					
Construction DND school accommodations (Buildings 83, 124 and 131)	324,733	1974-75	322,000	212,741	212,741
G W Sampson Construction Co Ltd					
Repaint interior surfaces of 440 permanent married quarters	143,517	1974-75	143,517	117,720	117,720
Standard Paving Maritime Ltd					
Repair and resurfacing roads of permanent married quarters asphalt walk and base roads	129,020	1974-75	129,020	129,020	129,020(*f*)
Operations and access road improvements and rebuild	128,321	1974-75	77,137	55,958	128,321(*f*)
Tasco Sheet Metal and Roofing Co Division of Thompson and Sutherland Ltd					
Replace 264 furnaces	207,990	1973-74	92,966	40,956	207,990(*f*)
Halifax					
Acadia Road Contractors Ltd					
Pollution control–Shelburne sanitary sewage system installation	129,452	1973-74	110,371	102,377	122,533
Atco Eastern Ltd					
Replace hospital annex accommodation–Stadacona	200,872	1974-75	200,872	192,312	192,312
Bluewater Construction					
Provide for renovation Building D 14 for computer installation at Dockyard	105,410	1973-74	5,160	675	105,410(*f*)
Construct torpedo and missile assembly building	493,474	1971-72			493,474
Blunden Construction Ltd					
Improvements to Albro Lake permanent married quarters	115,376	1973-74	115,376	115,376	115,376(*f*)
Boyd and Garland Construction Services Ltd					
Rehabilitation Jetty 6 (steam water compressed air and electrical services) Dockyard Annex Dartmouth	434,937	1973-74	129,609	128,546	434,937(*f*)
Cambrian Construction Ltd					
Improvements Windsor Park married quarters	567,409	1973-74	433,547	403,506	567,409(*f*)
Cleaning repairing and painting syncrolift platform–Drydock	214,700	1973-74	70,246	69,696	214,700(*f*)
Cameron Contracting Ltd					
Construction of water supply system–Willow Park	237,913	1974-75	200,000	130,099	130,099
Water pollution control facilities–Camp Debert	136,201	1973-74	30,687	12,888	136,201(*f*)
Canadian British Consultants Ltd					
Consulting services–Base development plan CFB Halifax Dockyard Annex Windsor Park–Willow Park and Stadacona	806,000	1973-74	496,284	496,284	733,000
Pre-design and design services–improvements to water supply system–fee 4.375 per cent of actual work designed	22,700	1973-74	15,742	7,515	15,273
Comstock International Ltd					
Renew heating systems building S 21–Stadacona	322,319	1974-75	322,319	160,824	160,824

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Nova Scotia–*Concluded*					
Halifax–*Concluded*					
Concord (Ottawa) Electrical Contractors Ltd					
To carry out Jetty services improvements–Dockyard and modify steam services at Jetties 4 and 5	1,091,649	1973-74	1,091,649	574,596	574,596
Install rectifier unit at Jetty 8 dockyard	179,493	1974-75	179,493	760	760
Repairs to electrical distribution system–Stadacona	270,800	1974-75	270,800	40,261	40,261
C F Cox Ltd					
Reroof regional medical equipment depot–Debert	103,005	1974-75	94,000	97,032	97,032
Diamond Construction (1961) Ltd					
Reconstruction Jetty 6–Dartmouth Dockyard Annex	546,326	1973-74	60,313	141,639	546,326(*f*)
Jetty repairs–Bedford	286,395	1973-74	275,000	286,395	286,395(*f*)
Foundation Maritime a Division of Foundation Co of Canada Ltd					
Renew branch connections of steam distribution system–Windsor Park	184,755	1973-74	175,000	184,289	184,289
Halifax Heating and Air Conditioning Co Ltd					
Renovate power distribution system installation of Multi-Channel transmitters and automatic start on standby generator	287,159	1973-74	287,159	259,005	259,005
McFawn and Rogers					
Design renovations of Fleet school building S15–Fee 7.3 per cent of construction work designed	24,463	1973-74	24,463	2,555	24,463(*f*)
D C Menchions Construction Ltd					
Construct storage and briefing building and complete sewage treatment facilities NBCD school–Sandwich Point	200,345	1973-74	175,410	172,063	196,653
Upgrading of electrical services and lighting Phase 1–Buildings S15–Fleet School	1,052,551	1974-75	1,052,551	567,109	567,109
A D Ross Co Ltd					
Repair and modifications Jetty 4 Crane	169,158	1973-74	20,099	863	169,158(*f*)
Seaport Contractors Ltd					
Water Pollution Control Facilities–Bedford	154,141	1973-74	154,141	154,141	154,141(*f*)
Steen Mechanical Contractors Ltd					
Construction of Node accommodation regional headquarter building–Camp Debert and renovations to basement building S 17–Stadacona	536,268	1974-75	536,268	357,746	357,746
Stokes Construction Co Ltd					
NBCD School new water supply–East Pine Island Lake	231,424	1973-74	122,655	123,079	231,424
Tasco Sheet Metal & Roofing Co					
Reroofing 36 buildings–Shannon Park	155,308	1973-74	86,669	75,382	155,308(*f*)
Western Plumbing and Heating Co Ltd					
Relocate and insulate piping heating mains–Phase 2–Shannon Park	205,465	1974-75	205,465	205,465	205,465
Shearwater					
Alsco Maritimes Ltd					
Married quarters improvements–installation metal storm windows and screens	118,003	1973-74	83,515	65,018	118,003
Cameron Contracting Ltd					
Pollution control–Sewage collection system	252,923	1974-75	200,000	190,152	190,152
Canadian British Consultants Ltd					
Pollution control–design sewage collection system fee 3.85 per cent of construction work designed	11,455	1973-74	6,745		11,455(*f*)
Consulting services to evolve a Base development plan	215,000	1974-75	215,000	24,321	24,321
Diamond Construction (1961) Ltd					
To carry out airfield pavement rehabilitation	2,962,360	1974-75	2,954,000	2,937,442	2,937,442
A D Ross and Co Ltd					
Replacement of condensate return lines Base area	227,920	1974-75	227,920	83,099	83,099
Western Plumbing and Heating Co Ltd					
Install warm air furnaces and humidifiers–improvements to married quarters–phase 2	126,146	1973-74	27,751	22,397	126,146(*f*)
Prince Edward Island					
Summerside					
Bagnall's Mills Ltd					
Improvements to Permanent Married Quarters–Phase 3	155,193	1974-75	145,000	154,200	154,200
New Brunswick					
Chatham					
Atlantic Roofers Ltd					
Reroof lower portion of buildings 3 & 4 and various areas of building 47	105,000	1974-75	105,000	30,821	30,821
Atlas Construction Maritimes Ltd					
Asphalt overlay runway 09-27 and taxiways also updating airfield lighting	1,065,166	1973-74	77,851	8,017	1,065,166 (f)
Boudreau Sheet Metal Works Ltd					
Repairs to roofing systems Base Buildings 44, 60, 73 and 83 also replace roofing Base Buildings 41, 57 and 65	158,220	1973-74	62,588	53,808	158,220 (f)
Reuben H McLenaghan and Son Ltd					
Construction of 20 Pad Trailer Court	242,137	1974-75	160,070	89,930	89,930
Malach Roofing & Flooring Ltd					
Reroofing leanto hangars and various buildings	500,175	1974-75	500,175	313,703	313,703

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
New Brunswick–Concluded					
Chatham–*Concluded*					
North Shore Construction Ltd					
Maintenance to Base Roads	163,241	1973-74	28,387	6,228	163,241(*f*)
Robertson–Irwin Ltd					
Replace roofing system QRA Hangars buildings 5 and 6	107,383	1973-74			107,383(*f*)
Gagetown					
Adi Ltd					
Consultant services to evolve Base Development Plan	189,800	1974-75	189,800	29,355	29,355
Atlas Construction Maritimes Ltd					
Install tracked vehicle washing facility	114,000	1973-74	13,767	13,767	114,000(*f*)
Bacon Engineering Ltd					
Repairs to Boiler No 1–Central Heating Plant	350,000	1973-74	350,000	350,000	350,000
Boudreau Sheet Metal Works Ltd					
Reroofing built-up roofs–Combat training area	117,457	1973-74	15,019	16,976	117,457(*f*)
Caledon Helicopters Ltd					
Second Growth Control (1974) training areas	249,682	1974-75	249,682	249,682	249,682(*f*)
Diamond Construction (1961) Ltd					
Extension to Base Fire Hall	110.754	1973-74	21,075	10,829	110,754(*f*)
Forbes and Sloat Ltd					
Construction of parking lots and repairs to hard surfaced areas–married quarters area. Repair and resurface base roads	247,302	1974-75	247,302	246,802	246,802
George's Plumbing and Heating Ltd					
Install 800 showers in houses and married quarters	162,945	1973-74	144,392	53,915	95,523
Highland Co Ltd					
To construct a control building for base tank form and construct a hydrogen generator and balloon inflation shelter	100,008	1973-74	76,359	67,117	100,008
E J Ludford Line Construction Ltd					
Install fences and clothesline posts in married quarters of Oromocto	137,790	1974-75	138,000	69,419	69,419
Tasco Sheet Metal and Roofing Co					
Hot process for the roofing of various buildings	176,531	1974-75	176,531	85,814	85,814
Moncton					
George's Plumbing and Heating Ltd					
Replacement of underground steam and condensate return lines	131,986	1974-75	131,986	123,856	123,856
Quebec					
Bagotville					
Jean Achard Ltée					
Update airfield lighting	227,455	1973-74	86,583	66,038	227,455(*f*)
W J Cosgrove and Associates Inc					
Design secondary sewage treatment plant–Fee 4.6 per cent of actual cost	35,600	1973-74	19,560	12,723	28,763
Jean Pierre Gagnon Ltée					
Interior and exterior painting of various buildings	208,801	1974-75	208,801	118,450	118,450
Inter-Cité Construction Ltée de Chicoutimi					
Repair and overlay on Base roads	118,764	1973-74	22,427	1,191	118,764(*f*)
Alain Lavoie Ltée					
Construction of alterations and expansion to schools	643,524	1972-73	50,627	38,667	643,524(*f*)
Les Constructions Du St Laurent Ltée					
Overlay runway 11-20 and taxiway rehabilitation including recabling runway and taxiway lighting	4,001,290	1974-75	4,001,290	3,894,803	3,894,803
Roch Construction Ltée					
Construction of run-up engine test cell CF–5 engine	105,796	1972-73	5,227	2,023	105,796(*f*)
Reconstruction of portions of apron and taxiway	369,652	1973-74	27,686	23,338	369,652(*f*)
Lac St Denis					
R L R Construction Ltée					
Construction of tertiary sewage treatment facility–Pollution Control	188,007	1973-74	177,067	182,064	182,064
Mont Apica					
Turcotte et Letourneau Inc					
Replace furnaces–Married quarters improvements	138,148	1974-75	138,148	138,148	138,148(*f*)
Montreal					
Beaudoin Construction Inc					
Construction of a storage building	112,382	1973-74	112,382	111,162	111,162
Rene Chenevart Inc					
Renovations to building 63 St Hubert	366,425	1974-75	366,425	70,028	70,028
A Dion et Fils Inc					
Roof repairs to Hangars 1 and 3	134,207	1973-74	6,436	643	134,207(*f*)
C A Laferriere Inc					
Construction of improvements to the water supply system at Nicolet	388,388	1974-75	336,900	146,398	146,398
Les Couvertures Ideales Inc					
Repair roofs on warehouses 1 4 5 9 and 10	190,741	1974-75	190,741	190,471	190,741(*f*)
St Jean					
Defence Construction (1951) Ltd					
To provide for the management offices of Base development	100,000	1973-74	100,000	67,619	98,052

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Quebec–Concluded					
St Jean–*Concluded*					
Dobush Stewart Longpre Marchand Goudreau					
Base Development	456,536	1972-73	52,908	54,703	456,536(*f*)
Design services for base development	1,130,000	1974-75	1,130,000	944,757	944,757
Hanscomb Roy Associates					
Design services for Base development cost control	280,000	1973-74	215,000	220,971	220,971
Ideal Roofing Inc					
Repair roofs–Hangars 101 and 103	169,604	1974-75	169,604	169,604	169,604(*f*)
Les Entreprises Desourdy Inc					
Construction of additions and alterations to Cadet Quarters at Royal Military College	1,326,020	1974-75	1,326,020	458,535	458,535
Paul Provost General Constactors					
To carry out truss repairs in various hangars and buildings	176,771	1973-74	176,771	176,771	176,771(*f*)
Valcartier					
A N Bail Cie Ltée and T Pringle and Son Ltd					
Construction of 3 buildings and outside services	5,886,846	1970-71	14,677	306	5,886,846
Valcartier Development (1971) Special Program	673,976	1971-72	2,487		671,488
Bau Val Inc					
Exterior services Lot 3-6 quarters and messes	808,244	1972-73			808,244(*f*)
Beaurivage et Methot Inc					
Construction of building 305 Defence Research Establishment Valcartier	365,858	1974-75	365,858	213,737	213,737
Bilodeau Electrique Ltée					
Construction of new sub-station and modification to distribution system	283,396	1974-75	283,396	97,150	97,150
Birdair Structures Inc					
Air supported structure Lot 3-3 Lot 3-1 quarters and messes	360,985	1971-72	1,385		359,600
Nap Dumont Ltée					
Supply of hardware	104,682	1971-72	2,186		97,347
Yvon Giguere Entrepreneur Peintre Ltée					
Exterior painting of 409 married quarters and 11 buildings at Cadet camp	125,149	1974-75	125,149	42,250	42,250
Gravel and Caux Inc					
Construct underground steam distribution system	264,950	1972-73	4,969	4,419	264,950(*f*)
Ludger Harvey et Fils Ltée					
Reroofing and repairing roofs various buildings	193,736	1974-75	193,736	193,736	193,736(*f*)
Reroofing various buildings	157,455	1973-74	49,292	33,147	157,455(*f*)
Inel Entrepreneurs Electriciens Inc					
Electrical Lot 3-5 quarters and messes	306,604	1972-73	909	909	306,604(*f*)
Janin Construction Ltd					
Earthwork and structure Lot 3-3A–Lot 3-1 quarters and messes	726,758	1971-72	9,718		717,040
Improvement to water supply system–Special Program	430,545	1971-72			430,545
Design and construction combat group operational and training facilities–3 buildings and services and base support facilities	8,848,444	1971-72	652,915	842,341	8,795,715
La Compagnie Atlantic Ltée					
Steel doors and frames Lot 3-3A and 3-3B–Lot 3-1 quarters and messes	104,122	1971-72	500	500	104,122(*f*)
La Cie Wilfrid Allen Ltée					
Improvements to gravel roads–Training area–Phase 1	168,110	1973-74	9,740	2,850	168,110(*f*)
Les Entreprises P E B Ltée					
Repairs and paving various surfaced areas	477,796	1974-75	402,135	477,796	477,796(*f*)
Les Entreprises Charles E Roy Inc					
Construct a Quarter Master stores/Maintenance garage–Phase 1	154,037	1974-75	154,037	148,787	148,787
Les Industries Super–Metal Inc					
Structural Steel–Lot 3-5 quarters and messes	175,128	1972-73			175,128(*f*)
Herve Pomerleau Inc					
Replacement of exterior brick walls on building No 25–25A	134,617	1974-75	125,000	127,077	127,077
Renovations to building 506 (71 development)	780,000	1973-74	532,448	532,448	780,000
Construction of Headquarters building and relocation of 18" sewer–Development 1971	1,137,672	1972-73	49,962	67,771	1,137,672(*f*)
Construction of 60 bed hospital and dental clinic	2,749,748	1970-71	35,229	26,407	2,749,748
Somec Inc					
Modifications to 70 buildings	124,956	1973-74	21,978	21,934	124,956
Modifications to garages (1969) Development	196,699	1972-73	7,644	4,343	196,699
To install steam line from Central Heating Plant 5 to Central Heating Plant 24 Dube	138,352	1973-74	38,240	31,592	138,352(*f*)
Install showers in 105 Dube Apts and 170 Class 1 married quarters	112,075	1973-74	24,550	9,125	112,075(*f*)
Tri-Bec Inc					
Conversion of Central Heating Plant 2–St Malo	107,819	1973-74	98,462	90,589	102,127
Val d'Or					
Arno Electrique Ltée					
Update airfield lighting	112,126	1973-74	35,850	28,225	108,375
Bail Ltée					
Construct aircraft maintenance hangar and hangar apron and access taxiway	649,273	1973-74	16,833	16,563	649,273(*f*)
Targau Construction Inc					
Construct Operations building and extension to combined mess kitchen	305,151	1973-74	101,066	51,780	280,715

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Ontario					
Camp Borden					
Alsco Inc					
Install combination metal storm/screen windows–married quarters	130,104	1973-74	7,400	2,504	130,104(*f*)
Alstead Construction					
Renovations to bathrooms–married quarters	201,895	1974-75	201,895	201,895	201,895
Bentorswell Construction Ltd					
Addition and alterations to Joseph Kaeble school	282,667	1974-75	282,667	230,428	230,428
Burnley Contracting Ltd					
Replace ceramic tile–deteriorated wallboard and bathroom fixtures PMQ's Phase I of III phases	182,116	1973-74	84,840	71,956	182,116(*f*)
Clairson Construction Co Ltd					
Construct phosphorus removal facilities at sewage plant 0-97	125,977	1972-73	5,820	1,297	125,977
Elrose Construction Co					
Construction of Fire Hall	300,864	1973-74	242,467	251,991	300,164
F Greco & Sons Ltd					
Construction of Ammunition repair building–Angus	648,672	1973-74	648,672	603,173	603,173
Hedlin Menzies & Associates Ltd					
To evolve a Base development plan	190,000	1973-74	110,383	145,383	185,000
R T McBride Ltd					
Construction of Node accommodation at Regional Headquarter building	443,819	1974-75	443,819	347,000	347,000
Matsui Baer Heidman Vanstone					
Design addition to Borden Collegiate Institute–Fee 7.5 per cent of construction work designed	13,951	1973-74	9,080	10,031	13,951(*f*)
Milne & Nicholls Ltd					
Management Information System No 2 Data Centre	1,845,045	1971-72	10,708	10,906	1,845,045(*f*)
Murfin Heating and Cooling Ltd					
Replace furnaces at permanent married quarters	141,794	1974-75	141,794	141,794	141,794(*f*)
Windsor Painting Contractors Ltd					
Interior painting 140 MQ's and exterior painting 431 MQ's	113,104	1973-74	9,896		113,104(*f*)
Exterior repainting of various buildings	137,000	1974-75	137,000	24,250	24,250
Downsview					
Purton Construction Co Ltd					
Architectural and concrete slabs part 3 and 5–Deep Diving Facility	154,601	1974-75	116,129	151,296	151,296
Bill Watson and Co Ltd					
Electrical and mechanical work for Deep Diving Facility	101,877	1974-75	97,945	97,894	97,894
Kingston					
Gordon S Adamson & Associates					
Design services–Science & Engineering Building Royal Military College–Fee 5.25 per cent of cost of construction designed	750,097	1971-72	50,082	12,769	740,984
T A Andre & Sons Ltd					
Construction of new Athletic building including interior alterations to building 65–Royal Military College	1,230,624	1973-74	1,164,390	1,128,176	1,221,686
Ball Brothers Ltd					
Addition to Cadet dining room building 32	156,133	1973-74	20,127	1,260	156,133(*f*)
Construct extension to building C31 (Genet) to accommodate Samson Training Switch	384,692	1973-74	305,356	342,973	363,852
Construction of Canadian signals regiment accommodation–Phase I	1,762,186	1974-75	1,762,186	197,496	197,496
Addition and alterations to Niagara Park school	391,355	1974-75	391,355	247,610	247,610
Bramalea General Contracting (Peel) Ltd					
Construction of science and engineering building (Modules 3 4 and 5) at Royal Military College	12,367,257	1974-75	2,270,511	2,270,511	2,270,511
Construction of North Wing Massey library–Royal Military College	4,383,728	1974-75	100,000	48,500	48,500
Selwyn Cooke					
Design services–Niagara Park school renovations–Fee 7.5 per cent addition fee 5.25 per cent of actual cost of construction	23,074	1973-74	10,000	18,074	23,074(*f*)
T P Crawford Ltd					
Reroof 4 buildings–Vimy Barracks	116,002	1972-73	15,258	11,010	116,002(*f*)
English & Mould Ltd					
Air conditioning kitchen and servery–Lasalle Block building 3	130,608	1973-74	121,936	108,512	120,158
Expanso Construction Ltd					
Renovation to sewer system Canadian Forces Base	130,509	1972-73	491		130,509
Hillcrest Construction Reg'd					
Paving of parking lots	114,491	1974-75	110,000	114,391	114,391
McGinnis & O'Connor Ltd					
Repair and resurface roads and replace asphalt pavement concrete curbs and sidewalks Royal Military College	119,913	1973-74	34,291	19,204	119,913(*f*)
Jim Magee Plumbing & Heating Ltd					
Repair of underground steam distribution Phase I	346,285	1973-74	200,091	224,476	346,285
Install new boiler at Central Heating Plant	260,792	1974-75	260,792	110,672	110,672
Repair underground steam distribution–Phase II	662,491	1974-75	662,491	410,836	410,836
Mathers and Haldenby					
Consultant services–Design of Bilingual and Bicultural building at Royal Military College	258,566	1973-74	235,000	247,766	247,766

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Ontario–Continued					
Selwyn Cooke–*Concluded*					
Murphy Bros Plumbing and Heating Ltd					
Heating renovations–permanent married quarters	238,929	1974-75	238,929	205,147	205,147
Power Line Construction Ltd					
Construction of Electrical substation (5000 KVA)–Royal Military College	180,463	1974-75	177,000	117,270	117,270
Harry P Smith & Marshall Merrett Stahl Elliott Mill Ross					
Design services–accommodations for 1 Canadian signals regiment–Fee 3.25 per cent of construction cost	266,000	1973-74	200,000	217,538	217,538
M Sullivan and Son Ltd					
Science and Engineering buildings–Royal Military College Modules 1 and 2	4,815,909	1972-73	1,492,015	1,440,315	4,765,100
Construction of single Officers Quarters	769,228	1972-73	6,155	3,995	769,228(*f*)
Taggart Construction Ltd					
Construction of outside utility services for North Wing Massey library–Royal Military College	1,041,590	1974-75	900,000	804,281	804,281
Bruce Turnbull Construction Ltd					
Replace sanitary sewers–Fort Henry Heights	161,000	1974-75	161,000	153,733	153,733
Bill Watson and Co Ltd					
Showers in Married Quarters–Fort Henry Heights	181,009	1973-74	23,843	22,977	179,134
Windsor Painting Contractors Ltd					
Exterior repainting married quarters	145,000	1974-75	145,000	101,674	101,674
London					
Fletcher–Clare Co Ltd					
Central Heating Plant–conversion from coal to natural gas–building 70–Wolseley Barracks	274,156	1973-74	29,546	27,152	273,456
Lowther					
P Boutin Transport and Construction Ltd					
Update privately owned trailer courts	270,642	1973-74	151,442	147,198	270,642
Hembruff and Dambrowitz Ltd					
Construction of gymnasium	261,602	1973-74	136,359	126,961	261,602
Moosonee					
A C Stark and Son Ltd					
Porch replacement at permanent married quarters	244,500	1974-75	244,500	215,816	215,816
North Bay					
J S A Construction Co Ltd					
Extension to kitchen and dining room Officers' Mess	161,416	1973-74	91,402	92,818	161,416(*f*)
G E McGuinty Construction Co Ltd					
Construction of football field and cinder track	127,855	1974-75	127,000	54,627	54,627
Ottawa (North)					
Beaver Asphalt (Ontario) Ltd					
Supply and installation of storm sewers	243,439	1973-74	13,947	7,386	243,439(*f*)
T P Crawford Ltd					
Roofing repairs and replacement–Various buildings	100,520	1974-75	95,000	100,520	100,520(*f*)
F E Cummings Construction Co Ltd					
Construct photographic and instrumentation building at Lete Orleans	144,131	1973-74	19,551	16,902	144,131
Federal Electric (1971) Ltd					
Improve lighting and distribution system–building 155	217,318	1973-74	92,599	79,917	217,318(*f*)
R E Ferguson Ltd					
Upgrade electrical facilities–married quarters	109,557	1973-74	7,127	2,684	109,557(*f*)
R J Nicol Construction Ltd					
Construct bulk storage building Canadian Forces Station Leitrim	104,265	1973-74	71,169	66,434	104,265
J C Sulpher Construction Ltd					
Renovations to the hockey arena–building No 121	175,344	1974-75	163,880	175,344	175,344(*f*)
Petawawa					
Grinnell Fire Protection Systems Co Ltd					
Installation of fire protection systems–various buildings	207,341	1974-75	207,341	52,451	52,451
Inspiration Ltd					
Construct water filtration plant–$2,989 holdback paid to Peerless Windows Equipment Ltd	904,238	1967-68			904,238
Markus and Son Ltd					
Replace kitchen cupboard doors and drawers–Married Quarters	101,901	1974-75	101,901	101,901	101,901
Install vinyl siding	101,004	1973-74	63,955	62,959	101,004(*f*)
Construction of Quarter Master garage building	166,328	1973-74	166,328	143,333	165,390
Murray and Murray					
Consultants services re Base development plan (Reported as final in error in 1973-74)	127,680	1973-74	17,680	17,680	127,680
Provincial Industrial Roofing and Sheet Metal Co Ltd Reroof married quarters–Phase I	103,371	1974-75	103,371	103,371	103,371(*f*)
Smiths Construction Company Arnprior Ltd					
Paving parking areas north townsite and married quarters driveways–Parking facilities Building 1-103	194,666	1974-75	175,700	194,615	194,615

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Ontario–Concluded					
Petawawa–*Concluded*					
M Sullivan and Son Ltd					
To provide interior modifications to the quarter master garage building	236,926	1974-75	189,000	212,758	212,758
Addition to buildings K101 and K103	109,408	1974-75	109,408	96,022	96,022
J C Sulpher Construction Ltd					
Bathroom renovations–married quarters	150,769	1973-74	74,796	80,619	150,769(*f*)
Rockcliffe					
Bacon Engineering Ltd					
Boiler replacement building 80 Central Heating Plant	120,013	1972-73	14,504	6,671	119,667
Sioux Lookout					
McFee Plumbing and Heating					
Construct Pads for 3 permanent married housing and 6 privately owned trailer sites	100,862	1974-75	90,000	74,767	74,767
Sillman Company (Northern) Ltd					
Construction of a gymnasium	318,552	1973-74	250,310	220,957	310,647
Toronto					
Ally Construction Co Ltd					
Extension to Officers' Mess Dining Room–Building No 1 Canadian Forces College	229,845	1974-75	229,845	202,850	202,850
CMR Construction and Engineering Ltd					
Renovate Dental Clinic Building 122 Downsview	157,610	1973-74	35,598	35,508	157,610(*f*)
Concept Structors Ltd					
Extension to Building 201–Stage 1	982,436	1972-73	25,503	7,016	982,436(*f*)
G F Durrant Enterprises Ltd					
Replace steps and platforms Surrey Park married quarters–Oakville	111,660	1974-75	110,000	111,660	111,660(*f*)
Purton Construction Co Ltd					
Addition to Curtis Hall	191,466	1973-74	2,034	2,000	191,466(*f*)
Quantech Services Ltd					
Increase lighting in warehouse (1 Canadian Forces Stores Depot) Building 151	264,875	1974-75	250,000	219,909	219,909
Trenton					
J D Coad Construction Co Ltd					
Extension to Building 120	239,429	1973-74	230,167	232,884	237,717
T P Crawford Ltd					
Reroofing Hangar 10	346,543	1973-74	73,106	225,749	346,543(*f*)
H J McFarland Construction Co Ltd					
Reconstruct taxiway and apron–Alpha cut-off also reconstruct run-up pad runway 24	1,044,744	1973-74	10,513	6,257	1,044,744(*f*)
Paving parking lot at building 194 and road repairs	190,997	1974-75	190,000	188,534	188,534
Maxim Electrical Construction Co Ltd					
Update airfield lighting	248,478	1973-74	65,420	63,898	248,478(*f*)
Mirtren Contractors Ltd					
Additions and alterations to Breadner Primary and Senior schools	334,689	1974-75	334,000	197,559	197,559
Murfin Heating and Cooling Ltd					
Install Gas fired furnaces in married quarters	172,832	1974-75	172,000	133,608	133,608
Hugh Murray Ltd					
Addition and alterations to Hangar 1 for cargo handling system at 2 Aircraft Maintenance Unit freight terminal	774,065	1973-74	716,848	711,205	771,357
Murray and Murray					
Preliminary design of ⁄12 other ranks quarters–fee 4.5 per cent of construction costs	138,217	1973-74			28,217
A N Shaw and Sons Ltd					
Exterior repairs and repainting buildings 22 and 23	153,962	1973-74	57,561	106,523	153,962(*f*)
Tec Contractors Ltd					
Additions and renovations to building 34–Decompression chamber and equipment	238,935	1973-74	238,000	213,122	213,122
Uplands					
Frank W Hill and Co Ltd					
Repairs to sanitary sewer system	140,292	1972-73	14,536	10,618	140,292(*f*)
Manitoba					
Beausejour					
Paul Lavoie Ltd					
Construction of 12 permanent married housing court	190,786	1974-75	190,000	172,732	172,732
Gypsumville					
Royal Paving Co Ltd					
Resurface station roads	131,537	1974-75	131,537	131,537	131,537(*f*)
Portage La Prairie					
Arnason Construction Co Ltd					
Replacement of water distribution mains	137,724	1974-75	137,000	129,976	129,976
Malcom Construction (1970) Ltd					
Construct building over swimming pool	124,547	1973-74	6,791	4,338	124,547(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Manitoba–Concluded					
Portage La Prairie–*Concluded*					
Midway Sales Ltd					
Replace roofs on building No 36 and leanto of hangars 2 3 and 5	121,032	1974-75	121,032	121,032	121,032(*f*)
Replace roofs on Hangars 1 2 3 and 4	127,255	1973-74	19,312	16,567	127,255(*f*)
Mulder Bros Ltd					
Reconstruct airfield pavements and update airfield lighting	1,555,439	1973-74	986,121	972,979	1,530,858
Pembina Construction Winnipeg Ltd					
Construction of a fire hall	307,216	1973-74	307,000	284,687	284,687
Shilo					
A L Charlebois Ltd					
Reroof Base buildings	138,886	1973-74	94,369	91,255	138,886(*f*)
Peter Leitch Construction Ltd					
Special training contract 1–outside services and paving ammunition storage and wash bays	772,684	1973-74	325,906	290,569	766,663
Refinishing trades for workshop and vehicle storage buildings	1,496,139	1973-74	824,169	783,387	1,488,218
Construction of petrol oil lubricants facilities–Special training–Contract 3	298,888	1974-75	298,000	261,741	261,741
Reconstruction and addition to building M-102	194,745	1973-74	152,744	144,923	194,745(*f*)
Norcan Development Ltd					
Extension to Junior Ranks' club–Building L-117	243,759	1974-75	154,000	58,407	58,407
Penner and Co Western Ltd					
Construct a 4–Bay firehall	223,223	1973-74	56,381	47,958	223,223(*f*)
Reid Crowther & Partners Ltd					
Consultant services–German army construction requirements (Contract omitted in 1973-74 and payments were $115,532.)	155,000	1973-74	38,468	34,404	149,936
Winnipeg					
GBR Associates					
Consultant services–DRB accommodation	156,974	1974-75	156,000	138,974	138,974
Norland Construction Ltd					
Construct ground services equipment building	196,382	1973-74	134,236	124,618	196,382(*f*)
Saskatchewan					
Moose Jaw					
Graham Construction Ltd					
Construction of Military Police Station	238,289	1973-74	98,703	130,992	238,289(*f*)
Moose Jaw Heating & Plumbing Co Ltd					
Replace heating system at Moose Jaw armoury	106,126	1974-75	106,126	106,126	106,126(*f*)
Star Blacktop Ltd					
Slurry Seal and crack repairs–runways and taxiways	123,594	1974-75	123,594	123,594	123,594(*f*)
Thorpe Brothers Ltd					
Replace heating system–Prince Albert Armoury	135,150	1974-75	135,150	135,150	135,150(*f*)
Wappel Concrete and Construction Co Ltd					
Construction of sewage disposal–Pumping station	339,285	1974-75	339,285	238,628	238,628
Alberta					
Beaverlodge					
Everall Construction (Edmonton) Ltd					
Access road repairs–Phase I and II	225,000	1974-75	225,000	168,500	168,500
Mustang Engineering and Construction Ltd					
Replace water supply line	123,829	1973-74	15,310	8,629	123,829(*f*)
Park Brothers Ltd					
Installation of 36 mobile homes at Trailer Court Site	276,546	1972-73	4,424	1,510	276,546(*f*)
Parkins Construction Ltd					
Construction of gymnasium	281,856	1973-74	156,048	148,904	281,856(*f*)
Calgary					
Bennett and White Alberta (1963) Ltd					
Construction of dental clinic	243,703	1973-74	50,287	45,551	243,703(*f*)
Bond and Mogridge					
Design services–swimming pool–Fee 1/3 of 6 per cent of construction cost	28,717	1973-74	19,176	19,492	28,717(*f*)
Caravan Building Products					
Installation of pre-painted metal siding–Camp Wainwright	156,200	1974-75	156,200	99,580	99,580
Galleli a Division of Canfrage Ltd					
Repair and resurface 6 miles of hard service roads in builtup area of Camp Wainwright	159,054	1973-74	140,131	95,935	159,054(*f*)
Keller Construction Ltd					
Renovate gymnasium Building D-9 Currie Barracks	156,298	1973-74	6,078	3,949	156,298(*f*)
Construct 4–Bay Fire Hall–Camp Wainwright	214,952	1973-74	21,370	11,739	214,952(*f*)
Standard–General Construction Ltd					
To level and pave parking area north of hangar No 1	101,460	1974-75	101,460	101,460	101,460(*f*)
Cold Lake					
Bennett and White Alberta (1963) Ltd					
Renovations to arena complex	172,744	1973-74	8,748	6,492	172,744(*f*)
Border Paving Ltd					
Repair Base roads	93,059	1973-74	25,156	3,215	93,059(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditure	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
Alberta–Concluded					
Cold Lake–*Concluded*					
J K Campbell & Associates Ltd					
Replace roofs on hangars 3 and 4	186,470	1973-74	186,470	88,967	88,967
Cana Construction Co Ltd					
Construct five-storey control tower–Addition on top of Hangar 1	272,315	1973-74	55,500	55,015	272,315
Eastbrook Sand and Gravel Ltd					
Parallel runway	6,174,753	1972-73	309,295	278,405	6,140,310
Construct taxiway and apron for Hangar 8	236,453	1973-74	63,999	56,000	236,453(*f*)
W J Francl and Associates Consulting Engineers Ltd					
Design services water supply system–Fee 4.93 per cent of construction cost	37,274	1973-74	28,906	29,040	37,274
Fuller and Knowles Co Ltd					
Renovations to bathrooms 220 married quarters	237,980	1973-74	204,679	193,659	237,980(*f*)
Gulf and Western Industrial Products Co					
Arresting systems	154,402	1972-73	3,213	1,715	154,402(*f*)
Holzer Construction Ltd					
Renovations to bathrooms–Married quarters	243,113	1974-75	243,113	226,321	226,321
Ray Jones Ltd					
Clearing and grubbing for the construction of a rocket evaluation range–Phase I	112,852	1974-75	112,852	112,852	112,852
Klug's Sheet Metal (Camrose) Ltd					
Replace gravity furnaces with forced air–married quarters	167,510	1973-74	2,490		167,510(*f*)
Lendon Heating and Air Conditioning Ltd					
Replace furnaces–Married quarters	183,828	1973-74	183,828	175,732	175,732
Mark Painting & Decorating Ltd					
Exterior repainting of 325 married quarters	171,720	1974-75	171,720	87,704	87,704
Remai Construction Co (1971) Ltd					
Construction of Hangar No 8	882,071	1973-74	32,884	28,572	880,838
Strategic Air Command Site water supply	119,222	1973-74	65,190	69,412	119,222
Construct addition to Construction Engineering building and repair parallel runway	174,876	1973-74	4,601	1,470	174,876(*f*)
Valere's Construction Ltd					
Rehabilitation of Central Heating System	254,847	1973-74	24,039	15,418	251,398
Construct helicopter pad–buildings–water and sewage system	381,510	1973-74	299,564	274,954	374,390
Westinghouse Canada Ltd					
Supply of airfield lighting power centres	710,391	1972-73	11,429	8,529	710,391
Edmonton					
Alta West Construction (Southern) Ltd					
Improve drainage at Strategic Air Command (Namao)	230,478	1974-75	230,478	202,468	202,468
Bond and Leitch Ltd					
Renovate office leanto accommodation–Hangar 4	204,631	1973-74	155,478	155,109	204,631(*f*)
Canada–Wide Painting Contractors					
Interior painting married quarters	112,252	1971-72	410		112,252(*f*)
Carmacks Construction Ltd					
Regrade and resurface 88 married quarters driveways	130,418	1974-75	130,418	130,418	130,418(*f*)
Chris–Mac Insulation Ltd					
Installation of metal siding on married quarters	140,327	1974-75	140,327	134,925	134,925
Delta Decorators Ltd					
Exterior painting 420 married quarters	107,870	1973-74	27,800	20,670	107,870(*f*)
Economy Heating Ltd					
Replace gravity furnaces with forced air furnaces Phase III	122,079	1973-74	49,300	43,379	122,079(*f*)
Leamac Industrial Developments Ltd					
Install ceramic tiles and showers–married quarters bathrooms	244,855	1973-74	7,712	2,567	244,855
Poole Engineering Co Ltd					
Construction of airfield pavement rehabilitation–Namao	2,140,917	1974-75	2,117,000	2,118,230	2,118,230
Prevale Construction Ltd					
Relocate Namao dental facilities Building 221	119,995	1974-75	119,995	119,995	119,995
Penhold					
Ace Construction Co Ltd					
Repairs to electrical distribution system	132,500	1974-75	132,500	29,665	29,665
Bennett and White Western Ltd					
Construction of Node accommodation building Regional Headquarters	577,572	1974-75	577,572	322,507	322,507
Joyce Construction Co Ltd					
Improvements to married quarters–Phase 3–Renovations of bathrooms and installation of vinyl flooring	106,484	1974-75	106,484	57,607	57,607
Suffield					
Cascade Builders Ltd					
Ammunition Storage Buildings–British Army Training Facilities	665,304	1973-74	45,527	4,831	665,304(*f*)
D and H Construction Ltd					
Construct cover for vehicle washdown	145,746	1973-74	118,238	113,198	145,746(*f*)
Construct Batus Ordnance offices–Prefab building	101,396	1973-74	5,518	589	101,396(*f*)
Parkins Construction Ltd					
Install rigid frame metal building–Camp Crowfoot–install a secure return stores storage and extension to tank storage building and hardstand area	472,916	1973-74	394,077	309,420	411,185

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Continued*					
British Columbia					
Baldy Hughes					
Antler Construction Co Ltd					
Construction of 16–Pad trailer court	139,386	1973-74	59,551	53,936	139,386(*f*)
McGinnis Construction Ltd					
Extension to sewage treatment system	121,836	1973-74	80,024	66,860	121,836
Viking Construction Ltd					
Construction of gymnasium	340,425	1973-74	298,014	306,439	340,425(*f*)
Chilliwack					
Barnett–McQueen Co Ltd					
Construction of Base Transportation Section	1,162,367	1974-75	1,162,367	989,550	989,550
Bird Construction Co Ltd					
Addition and alterations to telex building No 12–Matsqui Transmitter Site	996,419	1974-75	996,419	854,167	854,167
Metro Mechanical Co Ltd					
Upgrade steam generator and distribution–Phase I	163,699	1973-74	47,777	1,476	163,699(*f*)
Phillips Barratt Hillier Jones and Partners					
Design Base transportation section–Fee 4.85 of contract award	43,851	1972-73	30,184	30,184	43,851(*f*)
B H Voth Co Ltd					
Construct new fire hall building	263,076	1973-74	21,933	25,009	263,076(*f*)
Comox					
Como Lake Contracting Ltd					
Construction of new 4–bay fire hall	584,334	1974-75	510,000	507,347	507,347
Franklin Electric Ltd					
Supply and install high intensity lights and strobes–Runway 29	172,524	1974-75	172,000	146,694	146,694
Update airfield lighting	105,763	1972-73	437		105,763(*f*)
Siddall Dennis Warner					
Design new fire hall–Fee 4.875 per cent of construction cost contract fee 0.5 per cent of award	24,520	1973-74	7,720	10,240	24,520(*f*)
A D Storrie Construction Ltd					
Construct Sea Survival Training building	229,206	1974-75	220,000	213,671	213,671
Tayco Paving Co Ltd					
Construction of Hot Mix Asphaltic Concrete overlay pavement on runway 18/36 and taxiway "A"	238,822	1974-75	238,822	238,822	238,822(*f*)
Esquimalt					
Chew Excavating Ltd					
Pollution control–Sanitary sewage system installation	279,728	1974-75	200,000	140,112	140,112
Dura Construction Ltd					
Construct library building–Royal Roads	932,268	1973-74	611,408	603,587	930,179
H E Fowler and Sons Ltd					
Modifications and additions to electrical installation buildings 190 190A 191 (Dockyard)	149,715	1973-74	149,715	149,715	149,715(*f*)
Hunter Construction Ltd					
Construction of junior ranks club	1,678,426	1973-74	1,678,426	717,778	717,778
M Rogers Plumbing and Heating Ltd					
Relocate service trench to "A" Jetty–dockyard	185,679	1973-74	183,000	182,056	182,056
Stevenson & Kellogg Ltd					
Consultant services–To evolve a base development plan	617,000	1973-74	617,000	314,944	314,944
Wade Stockdill Armour and Blewett					
Design Junior Ranks' Club–Fee 5 per cent of construction cost	69,814	1973-74	30,268	31,968	69,814(*f*)
Holberg					
G Farwell Co Ltd					
Repairs to steam distribution system	194,342	1974-75	175,400	168,042	168,042
Sage and Sands Holding Co Ltd					
Construction of 18 mobile homes	198,381	1974-75	192,000	138,864	138,864
Masset					
Janin Western Contractors Ltd					
Domestic complex and housing–179 units–roads and utilities various buildings	9,152,141	1969-70	72,962	37,350	9,152,141(*f*)
McGinnis Construction Ltd					
To provide for construction of sewer and outfall	218,352	1972-73	25,934	5,166	218,352(*f*)
Northwest Territories					
Inuvik					
*Cavan Construction Ltd					
Administration Building	805,046	1972-73			805,046(*f*)
General					
Various					
Foundation Co of Canada Ltd					
Maintenance and Operation	9,332,221	1962-63	2,056	139	9,332,221(*f*)
Design services for the Samson program and consultant services–Maritime semi-automatic exchange accommodation Receiver building	200,000	1973-74	200,000	160,334	160,334

*Awarded through Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL DEFENCE–*Concluded*					
General–Concluded					
Various–*Concluded*					
Lamothe Quebec Inc					
Repair and resurface pavement at Val D'Or and widen and repave access road at Senneterre	143,815	1974-75	143,815	143,815	143,815
Univex (Canada) Ltd					
Purchase and installation of equipment for Data Centre Enhancement at Borden and Tunney's Pasture Ottawa	1,583,911	1974-75	1,583,911	303,946	303,946
*Electrical and mechanical alterations at National Defence Computer Centre Ottawa	473,384	1974-75	190,000	189,023	189,023
Greenlees Piledriving Co Ltd Vancouver B C					
*Nanoose Phase 1–Range causeway and dredging	357,676	1974-75	158,500	135,066	135,066
NATIONAL HEALTH AND WELFARE					
MEDICAL SERVICES PROGRAM					
Alberta Region					
Edmonton					
*Bond and Leitch Ltd					
Renovations to Charles Camsell Hospital	404,000	1974-75	160,000	135,873	135,873
Manitoba Region					
Berens River					
*Poole Construction Ltd					
Construct nursing station	585,000	1973-74	420,000	419,612	577,193
Hodgson					
*Taiga Utility Services Ltd					
Construct holding pond at P E Moore Hospital	133,000	1974-75	133,000	130,742	130,742
Northwest Territories Region					
Cambridge Bay					
*Poole Construction Ltd					
Construct nursing station	571,560	1973-74	625,064	626,495	641,356
Porta Built Industries					
Construct nurses residence	187,722	1973-74		49,242	184,232(*f*)
Edzo					
*Poole Construction Ltd					
Construct Edzo Rae Cottage Hospital	394,771	1973-74	223,000	52,000	436,205
Inuvik					
*Poole Construction Ltd					
Expansion to Inuvik General Hospital	1,912,387	1973-74	1,438,000	1,344,838	2,351,200
*Yukon Construction Ltd					
Construct nurses residence and renovations to hospital kitchen	132,757	1974-75	38,000	114,877	114,877
Pangnirtung					
*Tower Construction Ltd					
Construct nursing station	696,000	1974-75	720,000	679,441	687,438
Rankin Inlet					
*Norland Construction Ltd					
Construct nursing station	164,212	1973-74	2,500	39,894	209,172(*f*)
Sachs Harbour					
Corab Services Ltd					
Construct nursing station	123,700	1973-74	1,000	1,400	86,628(*f*)
Ontario Region					
Trout Lake					
*Masotti Construction Ltd					
Construct nursing station	500,000	1974-75	470,000	469,471	619,472
Pacific Region					
Pemberton B C					
Delta Factory Homes					
Construct Mount Currie health centre	105,373	1974-75	110,000	109,403	109,403(*f*)
Quebec Region					
Mingan					
*Benoit Vigneault Ltée					
Construct health centre	250,000	1974-75	110,000	249,655	249,655
Romaine					
*Jasmin Construction Inc					
Construct nursing station	500,000	1974-75	500,000	489,910	489,910
Schefferville					
*Les Entreprises Delson Ltée					
Construct health centre	120,000	1974-75	170,000	102,373	102,373

*Awarded through Department of Public Works

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
NATIONAL HEALTH AND WELFARE–*Concluded*					
MEDICAL SERVICES PROGRAM–*Concluded*					
Yukon Region					
Ross River					
Korab Industries of Calgary					
Trailer installation to act as nursing station	125,000	1974-75	125,000	126,130	126,130(*f*)
Watson Lake					
*Ray-Bilt Contractors Ltd					
Construct Watson Lake Cottage Hospital	1,632,860	1974-75	511,000	508,381	510,740
Whitehorse					
*Keith Plumbing and Heating Co Ltd					
Install standby boiler at Whitehorse General Hospital	246,000	1974-75	100,000	10,360	11,676
HEALTH PROTECTION PROGRAM					
Quebec					
Longueuil					
New Quebec regional laboratories and administration offices					
*Contract:					
B G L Construction Ltd	3,337,039	1972-73		5,135	3,337,039(*f*)
Professional Fees:					
T Pringle and Sons Ltd Montreal					
Architectural services and co-ordination of fine arts work contract					267,450
Louis Archambault St Lambert					
Sculptors					22,500
Norbert Major Montreal					
Engineering services					15,326
R S Owens St Bruno					
Engineering services					15,817
NATIONAL REVENUE					
Customs and Excise					
New Brunswick					
Grand Falls					
*Grand Falls Milling Co Ltd					
Office building	146,092	1974-75	100,000		
Manitoba					
Goodlands					
*Hansen Construction Company Limited					
Office building	102,761	1973-74	35,500	31,238	102,761(*f*)
Sprague					
*Pembina Construction					
Office building	134,589	1973-74	146,000	87,005	134,589
Saskatchewan					
**Regway					
*Inland Construction Ltd					
Office building	145,533	1972-73		2,277 (1973-74)	145,533(*f*)
Willow Creek					
*Knutson Construction Co Ltd					
New office and residence buildings	118,167	1973-74		5,845	118,167
**Professional fees:					
*E H Grolle, Regina					
Design and inspection	5,800	1973-74		4,760 (1973-74)	4,760
Alberta					
Chief Mountain					
*Western Industrial Contractors Ltd					
Office building	190,593	1974-75	210,000	190,593	190,593
Professional fees:					
*Stevens Graham Milton and Partners Calgary					
Design and inspection	7,884	1973-74		8,258	8,258
British Columbia					
**Rykerts					
*Breault Construction Ltd					
Office building	161,794	1971-72		5,559 (1973-74)	161,794(*f*)
Waneta					
*Kenyor Construction					
Office building	213,995	1974-75	220,000	175,430	175,430

* Awarded through Department of Public Works
** Amends reporting in the previous year's Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	S$	$
PUBLIC WORKS					
ACCOMMODATION PROGRAM–Capital expenditures including expenditures on works on other than Federal Property					
General Purpose Buildings					
Listed Projects					
New Brunswick					
Caraquet–Government of Canada Building			25,000		
Contract: Grand Falls Milling Co Grand Falls	297,230	1973-74		1,190	297,230(*f*)
Newcastle–Government of Canada Building			200,000		
Professional Fees: ADI Ltd Fredericton–sub surface investigation				2,841	2,841(*f*)
Sussex–Government of Canada Building–additions and modernization			448,000		
Contract: John Flood & Sons (1961) Ltd Saint John	444,288	1974-75		444,288	444,288
Quebec					
Acton Vale–Government of Canada Building			89,000		
Contract: Geoffroy Construction Inc Sherbrooke	379,855	1973-74		256,574	378,543
Professional Fees: Ferdinand Blais Drummondville–design and supervision				6,250	25,737
Alma-Public Building–additions and improvements					
Professional Fees: Gravel Simard & Cauchon Alma–ingénieur-conseil				25,000	25,000
Arvida–Government of Canada Building–modernization			201,000		
Contract: Somec Inc Quebec	379,438	1974-75		379,438	379,438
Professional Fees: André Labbé Arvida–design and supervision– (Amends reporting in the 1973-74 Public Accounts)				23,213	38,939
Beloeil–Government of Canada Building			102,000		
Contract: Seal Construction of Canada Ltd Montreal	678,695	1973-74		413,138	677,368
Professional Fees: Caouette Vachon & Poulin Longueuil–design and supervision				9,032	43,599
Lac Mégantic–Government of Canada Building			205,000		
Contract: Eugène Marcoux Inc Sherbrooke	499,860	1973-74		459,750	485,582
Professional Fees:					
Lavigne & Marquis Architects Ste Foy–design and supervision				5,857	32,274
Ducharme Déom Assoc Consulting Engineers–supervision				2,599	2,599(*f*)
Mont Joli–Government of Canada Building–addition and improvements			246,000		
Professional Fees: Lagacé Massicotte Casgrain Riviere-du-Loup–supervision				18,530	36,089
Montmagny–Government of Canada Building–modernization			452,000		
Contract: Chabot Construction Ltée Lévis					
Montréal–Customs Building–major improvements			4,000,000		
Professional Fees:					
G Nobleman Montreal–project control consultant				2,000	2,000
Scharry-Ouimet Consulting Engineer Montreal-design and supervision				112,362	112,362
–alterations			113,000		
Contract: La cie de Construction Oméga Ltée St Laurent	664,557	1972-73		85,151	664,557(*f*)
Professional Fees: Scharry & Ouimet Montreal–design and supervision				27,831	69,991(*f*)
Montreal-National Revenue Building-modernize			242,000		
Contract: La Cie de Construction Oméga Ltée St Laurent	3,289,277	1972-73		147,223	3,289,277(*f*)
Professional Fees: Barré Pellerin Lemoyne Toutant & Assoc Montreal–design and supervision			9,000,000	92,487	410,241(*f*)
Montreal–Place Guy Favreau					
Professional Fees:					
Construction Industry Computer Consultants Ltd Montreal–scheduling and cost estimating	115,000	1973-74		40,647	129,372
Lalonde Girouard Letendre Montreal–electrical and mechanical consultant	355,000	1973-74		78,219	296,272
Lalonde Valois Lamarre Valois & Assoc Montreal–structural and traffic consultant	154,000	1973-74		43,119	157,883
Larose Laliberté Petrucci & Webb Zeraffa Menkes Assoc Architects Town of Mount Royal–architectural design	575,000	1973-74		198,483	519,282
Miller Racine Dugas & Assoc Montreal–marketing study	164,000	1973-74		72,564	126,986
Raymond Joyal & Assoc Montreal–appraisal				2,166	45,915
M P Photo Reproductions Ltd Montreal–photocopying				3,474	3,474
Supply and Services Ottawa Ont–data processing				2,325	2,325
Land Purchases:					
C Boulanger					
(Amends reporting in the 1973-74 Public Accounts)				17,000	21,000(*f*)
Armand Desrosiers Inc				7,883	7,883(*f*)
Lacote Realties Ltd					
(Amends reporting in the 1973-74 Public Accounts)				42,019	314,019(*f*)
Lee Kenneth & Als				8,000	52,000(*f*)
Nagle Elevator Co Inc					
(Amends reporting in the 1973-74 Public Accounts)				185,518	53,518(*f*)
Dame D A Vary-Ilott					
(Amends reporting in the 1973-74 Public Accounts)					34,466(*f*)
Quebec–National Health and Welfare Building–renovation					
Contract: Somec Inc Quebec	1,683,047	1972-73		781	1,683,047(*f*)
Professional Fees: Bouthillette Parizeau & Buies Ste Foy–design and supervision	125,000	1971-72		6,461	121,516

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Concluded					
Rivière-du-Loup–Government of Canada Building–improvements			335,000		
Professional Fees: Paquet Dutil & Assoc Ltée Ste Foy–design and supervision				20,643	20,643
Ste Agathe des Monts–Government of Canada Building			501,000		
Contract: Oméga Construction of Canada Ltd St Laurent	672,925	1974-75		659,662	659,662
Professional Fees:					
Clément Lévesque & Mercier Architects St Jérôme–design and supervision				19,444	19,444
Supply and Services Ottawa Ont–data processing				4,300	4,300(*f*)
Land Purchases: Ville de Ste Agathe				33,000	33,000(*f*)
Sept Iles–Government of Canada Building			2,000,000		
Professional Fees: Belzile Brassard Galiéna Pineau–design and supervision	200,000	1973-74		163,500	200,000
Sherbrooke-Government of Canada Building–improvements					
Contract: J C Masson Ltée Sherbrooke	1,604,595	1972-73		2,844	1,604,595(*f*)
Professional Fees: Alphonse Bélanger Architect Sherbrooke–design and supervision	161,265	1971-72		4,236	174,161(*f*)
Quebec–Capital Region					
Buckingham–Government of Canada Building			644,000		
Contract: Tremblay & Fils Buckingham (Amends reporting in the 1973-74 Public Accounts)	921,831	1972-73		614,712	921,831
Professional Fees: R Halsall & Associates Ltd Ottawa–preliminary study–structural contract documents–inspections				5,000	5,000(*f*)
Gatineau–Government of Canada Building					
Contract: ACTO Building Ltd Ottawa Ont	726,482	1974-75		128,812	128,812
Professional Fees: Jean Issalys Hull					
–design and supervision				31,807	31,807
–modification of plans				14,368	14,368
Hull–Government of Canada Building No 1 Part I–construction of Tower			270,000		
Contract: Fuller Construction Ottawa Ont (Amends reporting in the 1973-74 Public Accounts)	13,724,600	1970-71		120,715	13,724,600(*f*)
Professional Fees: De Lazosky Architect Montreal					
–design and supervision	529,789	1969-70		33,676	529,789(*f*)
–mechanical and electrical changes				4,296	4,296(*f*)
Henry Wanton Jones Montreal–artwork sculpture (Amends reporting in the 1973-74 Public Accounts)				32,497	76,747
Hull–Government of Canada Building No 3			8,000,000		
Contracts:					
Burlington Steel Ltd Hamilton Ont					
–supply of reinforcing steel	135,967	1974-75		135,967	135,967(*f*)
–supply of reinforcing steel	120,238	1974-75		119,105	119,105
Comstock International Ltd Ottawa Ont					
–plumbing and drainage–sections 3 and 4	1,086,980	1974-75		188,267	188,267
–automatic sprinkler system–sections 3 and 4	1,291,850	1974-75		192,063	192,063
Concordia Construction Inc Montreal					
–construction management (Amends reporting in the 1973-74 Public Accounts)	10,949,500	1973-74		3,044,404	4,054,662
Conform Inc Ottawa Ont					
–framework and concrete placing for substructure–Sector 3 (Amends reporting in the 1973-74 Public Accounts)	1,286,160	1973-74		951,525	1,122,949
Conform Inc Ottawa Ont					
–framework and concrete placing for					
superstructure–Sector 4	2,506,457	1974-75		1,067,636	1,067,636
superstructure–Sector 3	5,284,685	1974-75		2,529,823	2,529,823
Equity Consultant International Ltd Ottawa Ont–supply of steel	1,384,342	1973-74		362,167	1,384,342(*f*)
Fedex Ltd Hull–excavation					
(Amends reporting in the 1973-74 Public Accounts)	1,088,398	1973-74		364,312	1,084,042
–footing–Section 4	511,995	1974-75		511,995	511,995
Francon Division of Canfarge Ltd Ottawa Ont–ready mixed concrete	2,050,000	1973-74		1,279,965	1,412,532
G & H Steel Services Ltd St Constant–setting reinforcing steel–Section 3 (Amends reporting in 1973-74 Public Accounts)	743,203	1973-74		415,001	444,351
Harris Steel Division of Quebec Steel Products Lachine–supply of reinforcing steel	852,563	1973-74		483,408	852,563(*f*)
JRB Construction Ltd Ottawa Ont–footing–Section 3 (Amends reporting in the 1973-74 Public Accounts)	354,027	1973-74		120,979	354,027
Raymonde Theriault in Trust Fortiger Steel Ltd Lucerne–fabrication and placing of reinforcing steel	481,718	1974-75		412,816	412,816
Vanderbelt Metalworks Ltd Ottawa Ont–supply and install metal stairs	238,945	1974-75		89,977	89,977
Watts & Henderson Inc Hazeldean Ont–underground plumbing and draining	147,910	1974-75		39,323	39,323
M Zagerman & Co Ltd Ottawa Ont–supply of reinforcing steel bars	198,000	1973-74		197,058	197,058

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Capital Region–Concluded					
Hull–Government of Canada Building No 3–*Concluded*					
Professional Fees:					
David Boulva Dimakopoulos Montreal					
–design and supervision (Amends reporting in the 1973-74 Public Accounts)	2,460,000	1972-73		1,228,880	2,140,987
–landscaping design				9,700	9,700
–building science services				4,425	4,425
–special lighting design				16,145	16,145(*f*)
–art scale model				7,000	7,000(*f*)
Leblanc Montpetit Debrouv & Associates Montreal–review of mechanical packages				19,107	19,107(*f*)
National Research Council Ottawa Ont–wind tunnel studies				11,394	11,394(*f*)
Otis Elevator Co Ltd Hamilton Ont–elevator and escalators	2,917,630	1973-74		144,897	144,897
Sores Inc Montreal–project control consultation	176,500	1973-74		41,870	71,216
Woods Gordon & Co Toronto Ont–development of system for project management				47,559	47,559
Professor W Wright Ottawa Ont–appraisal of structural design				4,142	13,360
Hull–Government of Canada Building No 4			2,000,000		
Professional Fees:					
Marcel Ste Marie Hull–prepare site plan				2,724	2,724(*f*)
PGL & Rene N Leblanc Hull					
–pre-design analysis and preliminary design proposal	550,000	1974-75		470,000	470,000
–sub-service investigation				13,759	13,759
–landscape design				3,455	3,455
–quantity surveying				13,200	13,200
–computer studies of mechanical system				7,000	7,000
Hull–Place du Portage–Phase I					
Contracts:					
T Fuller Construction Ottawa Ont					
–movable partition and pedestal floor	165,155	1974-75			
–sidewalk cafe, lounge and tavern	288,609	1973-74		2,995	288,609(*f*)
–completion of 24th floor	266,544	1973-74		63,325	266,544(*f*)
Professional Fees:					
D E Lazosky Architect Montreal					
–design and supervision				7,921	7,921
–design and supervision				5,482	17,317(*f*)
–design and supervision				4,978	15,993(*f*)
Hull–Place du Portage–Phase II			9,201,000		
Contract: T Fuller Construction Ottawa Ont–stage C office tower (Amends reporting in the 1973-74 Public Accounts)	13,531,000	1973-74		8,315,430	13,531,000
Professional Fees:					
Canadian Pacific Consulting Services Ltd Montreal					
–project control consultant				13,095	49,048
–prepare master cpm network				2,765	5,670(*f*)
D E Lazosky Architect Montreal					
–design and supervision	747,016			146,090	689,750
–design and supervision				15,350	21,300
–elevated sidewalk				91,779	91,779
–preparation of ¼" plans				5,347	5,347(*f*)
Forest/Bodrug & Associates Ltd Ottawa Ont					
–office planning	124,000	1972-73		56,350	116,188
R Weghsteen Montreal					
–artwork tile cladding				31,500	31,500
Hull–Polyvalente–improvement repairs A/C			1,500,000		
Contracts:					
American Air Filter of Canada Ltd Ottawa Ont	353,629	1974-75			
Comstock International Ltd Ottawa Ont	427,277	1974-75		427,277	427,277
Comstock International Ltd Ottawa Ont	149,990	1974-75		121,740	121,740
Marion Construction Inc Ottawa Ont	158,617	1974-75		121,111	121,111
Professional Fees:					
Boutillette Parizeau Buies Gingras & Ginter Mo ntreal–design and supervision				58,188	58,188
Dial Security Systems Westmount–security services				2,920	2,920
Langlois & Blair Architects Hull–design and supervision				68,417	68,417
–translation				6,591	6,591
Rouyn–Government of Canada Building			450,000		
Les Placements Bergeron Inc Rouyn–land purchases	350,000	1974-75		350,000	350,000

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region					
Ottawa–Besserer Building–renovation Phase II			108,000		
Contract: F E Cummings Construction Co Ltd Ottawa	352,125	1973-74		111,297	352,125(*f*)
Professional Fees:					
I De Neergaard Architect Ottawa					
–design and supervision				28,979	28,979(*f*)
–redesign 7th floor				3,135	3,135(*f*)
Ottawa–Booth Street–Government of Canada Building–No 2			1,000,000		
Contracts:					
Foundation Building Construction Co Ottawa					
(Amends reporting in the 1973-74 Public Accounts)	10,479,622	1971-72		2,002,897	10,479,622
Moffatt Construction & Material Ltd Ottawa–finished grading and related work	173,865	1974-75		159,665	159,665
Sunar Ltd Ottawa–screens	436,328	1974-75		436,328	436,328(*f*)
Professional Fees:					
Ogilvie & Hogg Ottawa					
–design and supervision	496,130	1969-70		136,201	491,309
–extra supervision				68,000	68,000(*f*)
–revisions and abandoned work				2,107	2,107(*f*)
–additional mechanical and electrical inspections				3,312	3,312(*f*)
Ottawa–Campanile Complex–					
–purchase			2,730,000		
Professional Fees: Appraisal Associates of Ottawa–Ottawa building appraisal				4,000	4,000(*f*)
–alterations for Transport Air Training School			250,000		
Contract:					
Ottawa R & R Construction Ltd Ottawa					
–renovations	146,895	1974-75		146,895	146,895(*f*)
–alterations	274,394	1974-75		274,394	274,394(*f*)
Professional Fees:					
Dominion Soil Investigations Ltd Scarborough–soil investigation				2,312	2,312
Murray & Murray Architects Ottawa–design and supervision				68,244	68,244
Ottawa–Confederation Building–air conditioning					
Contract: Comstock International Ltd Ottawa	613,169	1974-75		521,629	521,629
Professional Fees: Goodkey Weedmark & Associates Ottawa–design and supervision				59,984	59,984
Ottawa–Confederation Building–					
–electrical renovations			1,235,000		
Contract: Comstock International Ltd Ottawa	405,399	1974-75		365,155	365,155
Professional Fees: Goodkey Weedmark & Associates Ottawa–design and supervision				5,333	16,000
–major renovations					
Contract: J Lewis & Company Inc Ottawa	214,114	1972-73		4,744	214,114(*f*)
Professional Fees: Ingram & Pye Ottawa–design and supervision–kitchen and cafeteria				4,744	77,737(*f*)
Ottawa–Connaught Building–alterations and improvements					
Professional Fees: G E Bemi & Associates Ltd Ottawa–design and supervision				6,877	6,877
Ottawa–External Affairs					
–headquarters					
Contracts:					
The Foundations Co of Canada Ltd Ottawa	27,656,661	1970-71		358,875	27,656,661
Fraka Construction Ltd Dorval Que	182,712	1974-75		182,712	182,712(*f*)
Gothic Store Fixtures Ltd Toronto					
(Amends reporting in the 1973-74 Public Accounts)	190,336	1973-74		661,336	190,336(*f*)
Professional Fees:					
Dewar Insulations Inc Scarborough Ont–waterproofing work				6,976	6,976
Univex Canada Ltd Ottawa–electrical work				6,913	6,913
Webb Zerafa Menkes Housden Partnership Toronto–					
–design conference auditorium				24,070	24,070(*f*)
–design and supervision–simultaneous translation equipment				10,918	10,918
–design and supervision–landscaping				6,483	25,283
–translation equipment				6,000	6,031
–graphics program				2,500	8,100
–delay claims				50,966	50,966
–design and supervision fees on change orders				7,945	1,442,135(*f*)
Ottawa–Finance/Treasury Board Office Building–demolition Phase II					
Contract: Standard Housewrecking & Lumber Co Ltd Toronto–excavation	142,039	1973-74		99,936	142,039(*f*)
Hugh M Grant Ltd Ottawa	2,101,170	1974-75		2,101,170	2,101,170
Ottawa–Finance Building–Tunney's Pasture–renovations and air conditions			102,000		
Contract: Comstock International Ltd Ottawa	226,581	1973-74		9,646	226,581(*f*)
Ottawa–Government of Canada Building–Sparks Street			7,000,000		
Contract: U K Mason Construction Ltd Ottawa	6,717,522	1974-75		2,097,306	2,097,306

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Continued					
Ottawa–Government of Canada Building–Sparks Street–*Concluded*					
Professional Fees:					
G S Adamson & Associates Toronto–design and supervision					
(Amends reporting in the 1973-74 Public Accounts)	918,363	1973-74		378,988	918,363
J F Harris Ltd Toronto–assisting with commercial development				5,000	5,000(*f*)
Donald Keys Ltd Advertising Services–advertising				4,798	4,798
Ottawa Gas Ottawa–gas mains				45,548	45,548
Zeidler Partnership Toronto–additional services–landscape–acoustics–cost control–art	1,452,000	1974-75		111,778	111,778
Land Purchase:					
National Capital Commission Ottawa–management costs				233,922	233,922
Ottawa–Government of Canada Building–Tunney's Pasture No 4			1,243,000		
Contracts:					
McLean-Peister Ltd Kitchener	183,570	1974-75		40,764	40,764
St Lawrence Glass Ltd Ottawa	119,500	1974-75		75,337	75,337
Professional Fees:					
Z Bigniew Blazeje Toronto–sculpture				12,000	12,000
McLean & MacPhadyen Architects Ottawa–design and supervision				31,879	31,879
Security and Investigation Services Ltd Ottawa–security				5,806	5,806
Supply and Services Ottawa–security				4,079	4,079
Ottawa–Justice Building–major modernization			3,446,000		
Contracts:					
Otis Elevator Company Ltd Ottawa					
(Amends reporting in the 1973-74 Public Accounts)	180,768	1972-73		42,997	150,768
Ron Engineering and Construction Ltd Ottawa					
(Amends reporting in the 1973-74 Public Accounts)	3,720,987	1972-73		3,108,614	3,506,026
Professional Fees:					
Lithwick Lambert Sim Johnston & May Ottawa					
–design and supervision	304,301	1971-72		65,180	286,837
–clerk of works				18,055	18,055
–additional work				8,263	8,263
Milton Hall Construction Consultants Ottawa–estimating services				2,880	2,880
Ottawa–Langevin Block–renovations			1,500,000		
Contracts:					
T P Crawford Ltd Ottawa	356,440	1974-75		349,338	349,338
A Fustin Co Ltd Ottawa	106,000	1974-75		80,966	80,966
B J Normand Ltd Ottawa	271,897	1974-75		113,421	113,421
Donald Servant Electric Ltd Ottawa	356,097	1974-75		220,559	220,559
J R Seguin & Fils Ltd Ottawa	859,097	1974-75		482,588	482,588
Wicks Bros of Canada Ltd Ottawa	128,020	1974-75		118,149	118,149
Wicks Bros of Canada Ltd Ottawa	158,185	1974-75		44,733	44,733
Professional Fees:					
Albert Security & Investigation Ltd–security services				9,625	9,625
Miska & Gale Architects Ottawa					
–cost consulting services				13,000	13,000
–design and supervision				145,261	207,136
–roof inspections				11,356	11,356
Ottawa–National Defence Headquarters			200,000		
Contracts:					
Cam-Craft Ltd Montreal Que	204,274	1972-73		31,586	201,014
Louis Donolo Inc Montreal Que–Stage II	1,779,512	1972-73		141,790	1,779,512(*f*)
Professional Fees:					
H Leroy Westmount Que–artwork				75,000	47,500
Searle Wilbe Rowland Toronto					
–design and supervision–Stage II	118,417	1972-73		26,747	118,405(*f*)
–supervision–Stage I	1,240,606	1966-67		9,953	1,206,743(*f*)
–Headquarters landscaping			50,000		
Contracts: National Capital Commission Ottawa	438,000	1972-73		8,624	427,744(*f*)
Ottawa–National Revenue–Taxation Headquarters–Additional accommodation			500,000		
Professional Fees: Page & Steele Architects Toronto–site development–feasibility study				18,275	18,275
Ottawa–Lester B Pearson Building–partitions			250,000		
Contract: F E Cummings Construction Co Ltd Ottawa	422,932	1974-75		422,932	422,932(*f*)
Professional Fees: Webb Zerafa Menkes Housden Partnership Toronto–design and supervision					
(Amends reporting in the 1973-74 Public Accounts)				10,426	39,282
–pedestrian access			500,000		
Ottawa–Sir Charles Tupper Building–additions and alterations–overall planning			2,175,000		
Professional Fees:					
M M Dillon Ltd Ottawa Ont–supervision			8,393	8,393	
J L Richards & Assoc Ltd Ottawa–design and supervision	165,900	1974-75		75,617	75,617

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Continued					
Ottawa–Sir John Carling–conditions study and remedial work			480,000		
Contract: Taplen Construction Ltd Ottawa	438,429	1974-75		310,144	310,144
Professional Fees:					
Edward J Cuhali Architect Ottawa					
–design and supervision				34,918	34,918
–inspection				2,700	2,700(*f*)
Goodkey Weedmark & Assoc Ltd Ottawa					
–air conditioning report				6,717	6,717
Ottawa–Sparks Street Properties–acquisition			25,000,000		
Land Purchases:					
Bank of Montreal					
**(Amends reporting in the 1973-74 Public Accounts)	3,000,000	1974-75		3,000,000	3,000,000
Bank of Nova Scotia	1,265,000	1974-75		1,265,000	1,265,000
Estate of Harold Sinclair Black					
(Amends reporting in the 1973-74 Public Accounts)					70,052
R and R O Blackburn Ltd	2,274,517	1974-75		2,274,517	2,274,517
Estate of Charles Booth	1,700,000	1974-75		1,700,000	1,700,000
Canadian Imperial Bank of Commerce	1,225,000	1974-75		1,225,000	1,225,000
Canadian National Realties					
(Amends reporting in the 1973-74 Public Accounts)	133,820	1973-74			133,820
Low Murchison Burns Thomas and Hayden	288,565	1974-75		288,565	288,565(*f*)
**G K Marshall Partners Ltd	259,009	1973-74		8,662	259,009
**MEPC Canadian Properties Ltd	*193,904	1973-74		3,413	*193,904
**MEPC Canadian Properties Ltd	*394,846	1973-74		6,253	*394,846
**MEPC Canadian Properties & Montreal Trust	8,036,665	1973-74		61,665	8,036,665
**MEPC Canadian Properties & Royal Trust	*2,422,136	1973-74		22,136	*2,422,135
Savage Shoes (1970) Ltd	361,057	1974-75		361,057	361,057
Ottawa–Urban Affairs Headquarters–La Salle Academy			2,500,000		
Contracts:					
Baldock Engineering & Construction Ltd Ottawa	156,688	1974-75		155,367	155,367
Comstock International Ltd Ottawa	379,877	1974-75		349,033	349,033
Comstock International Ltd Ottawa	373,990	1974-75		258,792	258,792
Fish & Pare Mechanical Contractors Ltd Ottawa	918,305	1974-75		852,214	852,214
George & Asmussen Ltd Ottawa	227,174	1974-75		222,938	222,938
Hull Glass Ltd Hull Que	139,182	1974-75		127,233	127,233
La Forest Demolition Inc Point Aux Trembles Que	167,636	1973-74		22,556	167,636(*f*)
MAL Roofing Ltd Orleans	134,760	1974-75		107,465	107,465
Nick Giamberardino & Bros Ltd Ottawa	233,395	1974-75		183,620	183,620
W N Construction Ottawa Ltd Ottawa	269,689	1973-74		238,289	269,689(*f*)
Wick Bros of Canada Ltd Ottawa	172,365	1974-75		150,666	150,666
Professional Fees:					
Grant Security Services Limited Ottawa–security services				19,673	19,673
Helmer & Tutton in Association with J Leaning Ottawa					
–design and supervision				118,848	295,771
–boiler room				40,498	40,498
–design and supervision–north wing				27,000	27,000
–translation				14,055	14,055
Supply and Services Ottawa–security services				11,884	11,884
Ottawa–Sir Alexander Campbell Building–Finance wing addition					
**Joseph Saxe	*536,456	1973-74		54,423	*536,456(f)
Soloway Wright and Hanst	485,000	1974-75		485,000	485,000
Ottawa–Statistics Canada–Government of Canada Building–improvements and air conditioning					
Professional Fees: Ogilvie & Hogg Ottawa–design and supervision	200,000	1974-75		41,648	117,248
–Tunney's Pasture–Census Building			4,000,000		
Contract: Omega Construction Ltd Ville St Laurent	11,825,221	1971-72		6,342	11,825,211(f)
Professional Fees:					
McLean & MacPhadyen Ottawa–design and supervision	567,135	1966-67		24,378	567,135(f)
Ogilvie & Hogg McLean & MacPhadyen Ottawa–design	1,422,500	1974-75		375,000	375,000
Ottawa–Taxation–Data Centre–uninterrupted power supply			1,560,000		
Contracts:					
Comstock International Ltd Ottawa	227,480	1973-74		6,618	227,480(f)
E S B Canada Ltd Mississauga	625,000	1973-74		33,636	33,636
Univex (Canada) Ltd Ottawa	589,000	1974-75		527,155	527,155
Professional Fees: R G Beckman Associates Ltd Ottawa–design and supervision–air conditioning				5,564	15,003
Ottawa–Urban Affairs			100,000		
–addition to site				57,202	57,202
Professional Fees: Shore Tilbe & Irwin Toronto–design and supervision				3,519	73,320(*f*)

*Awarded through Department of Public Works
**Amends reporting in the previous year's Public Accounts

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Concluded					
Ottawa–Warehouse Facilities–purchase and alterations			1,200,000		
Ottawa–Warner Building–acquisition			83,000		
Ontario					
Aylmer–Government of Canada Building			127,000		
Contract: Gilvesey Construction Ltd Tillsonburg	241,674	1973-74		59,935	241,674(f)
Professional Fees: Hagarty Buist Breibik and Milico London–architectural services					9,078
Barrie–Government of Canada Building					
Professional Fees: Pentland and Baker Toronto–design and supervision				28,050	35,550
Belleville–Government of Canada Building–alterations and improvements			368,000		
Contract: Ravine Grand Construction Ltd Weston	327,317	1974-75		246,750	246,750
Professional Fees: Paul Wiegand Belleville–design and supervision				14,170	14,170
Copper Cliff–Government of Canada Building					
Contract: Prime Titton Construction Ltd Sudbury	228,838	1973-74		131,286	228,838(f)
Kirkland Lake-Government of Canada Building			300,000		
Land Purchases: Kirkland and District Hospital				24,500	24,500(f)
Kitchener–National Revenue Building–improvements			135,000		
Contract: McManns Construction Cambridge (Galt)	194,463	1974-75		194,463	194,463(f)
Listowell–Government of Canada Building			400,000		
Land Purchases:					
W C Campbell				55,000	55,000
W H and D Carmichael				64,350	64,350
H A Fischer				48,000	48,000
London–Government of Canada Building			2,000,000		
Contract: Ellis Don Ltd London					
–Stage II	920,381	1973-74		920,381	920,381(f)
–Stage III	6,713,069	1974-75		2,316,079	2,316,079
Professional Fees:					
Shawingan Engineering Ltd London					
–consulting services					
(Amends reporting in the 1973-74 Public Accounts)	35,790	1973-74		11,485	27,140
Tillman and Lamb London					
–architectural services					
(Amends reporting in the 1973-74 Public Accounts)	366,000	1972-73		193,792	293,389
Port Perry–Government of Canada Building–additions, renovations and alterations			240,000		
Contract: Gerrits Construcion Co Ltd Bowmanville	269,408	1974-75		274,358	274,358
Sioux Lookout–Government of Canada Building			126,000		
Contract: Barnett-McQueen Ltd Thunder Bay 'F'	460,741			452,000	452,000
Professional Fees: Thunder Bay Testing Ltd Thunder Bay–soil investigation	6,000	1974-75		4,249	4,249
Toronto–Government of Canada Building			2,000,000		
Professional Fees:					
E G M Cape and Co Ltd Willowdale–construction manager	338,168	1974-75		53,059	53,059
Dubois Strong Bindhardt Shore Tilbe Henschell & Irwin Toronto–design	1,112,798	1973-74		516,532	641,226
Kurtz and Steel Ltd Sheridan Park–project control services				15,215	12,215
Toronto-MacKenzie Building–improvements			1,000,000		
Contracts:					
Kamrus Construction Ltd Don Mills	392,738	1974-75		389,590	389,590
Kamrus Construction Ltd Don Mills	317,107	1974-75		56,750	56,750
Kamrus Construction Ltd Don Mills	201,510	1973-74		138,230	200,510(f)
Professional Fees:					
Nichol Construction Consultants–construction co-ordinator				14,763	15,941
Page and Steele Toronto–interior design				13,311	34,999
Manitoba					
Winnipeg–Commercial Building–improvements			450,000		
Contract: Hansen Construction Co Ltd Winnipeg	355,675	1974-75		318,751	324,874
Saskatchewan					
Humboldt–Government of Canada Building			150,000		
Contract: Shoquist Construction Ltd Saskatoon	385,864	1974-75		66,725	66,725
Lloydminster–Government of Canada Building			174,000		
Contract: Graham Construction Ltd Saskatoon	413,578	1973-74		156,419	413,578
Professional Services: Forrester Scott Bowers Cooper and Walls Saskatoon–design and supervision					
(Amends reporting in the 1973-74 Public Accounts)	26,600			5,292	24,702
Prince Albert–Government of Canada Building			600,000		
Regina–Motherwell Building–improvements			1,000,000		
Regina–National Revenue Building–alterations and improvements					
Contract: Poole Construction Regina	1,017,229	1972-73		295	1,017,229

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Alberta					
Calgary–Government of Canada Building			2,468,000		
Professional Fees:					
Alberta Appraisal Edmonton–appraisal	8,350	1974-75		8,350	8,350(*f*)
A Dale and Associates–Arch and Eng Calgary–appraisal	1,030,347	1974-75		74,750	74,750
Howard P Hamilton Appraisal Co Ltd Calgary–appraisal				7,150	7,150(*f*)
Klassen-Bryce Appraisers and Real Estate Consultants Calgary–appraisal				2,000	2,000(*f*)
Ripley Klohn and Leonoff International Ltd Calgary–subsoil investigation				9,956	9,956(*f*)
Land Purchases:				2,684	2,684(*f*)
A & S Aiello				42,523	42,523(*f*)
S Bakos				30,670	30,670(*f*)
R Belzeberg				33,646	33,646(*f*)
F Bercovitch Estate of	147,000	1974-75		147,000	147,000(*f*)
G Berke				11,000	11,000(*f*)
Lono Keith Brown				40,000	40,000(*f*)
City of Calgary	261,485	1974-75		261,485	261,485(*f*)
L Cohen				22,250	22,250(*f*)
Dominion Driv-Ur-Self System				85,000	85,000(*f*)
Julia Gallelli	103,000	1974-75		103,000	103,000(*f*)
Julia Gaze				26,400	26,400(*f*)
R & H Guderjan				16,500	16,500(*f*)
L & R Holditch				21,600	21,600(*f*)
Rose Jacobsen				22,250	22,250(*f*)
A & R Kasper				45,650	46,650(*f*)
Max Kifer and B Horman				47,500	47,500(*f*)
W Kinakin				17,500	17,500(*f*)
H & S Lee				19,300	19,300(*f*)
P Libin & H Sheftel				50,074	50,074(*f*)
T P Lim				42,250	42,250(*f*)
G & S Loria				28,000	28,000(*f*)
Lee Kok Lun				19,300	19,300(*f*)
Bek Goon Mah				45,800	45,800(*f*)
Harry Postal				21,550	21,550(*f*)
P Radmanich				17,500	17,500(*f*)
I Rintoul				36,300	36,300(*f*)
J Sandor				29,900	29,900(*f*)
F B & G Sheftel				68,630	68,630(*f*)
H L Shing				20,350	20,350(*f*)
Albert Spanier				29,659	29,659(*f*)
Ronald & Lavon Thomas				30,000	30,000(*f*)
Tuxedo Savings and Credit Union				9,879	9,879(*f*)
Harry W Utzig				40,000	40,000(*f*)
Edith Valenti Estate of				33,750	33,750
Thomas J Walsh QC				12,885	12,885(*f*)
Harry Craig Watt				14,774	14,744(*f*)
George H Wong				18,106	18,106(*f*)
Mrs Kuo-Guey Wong				22,500	22,500(*f*)
Kuo-Guey Wong				5,204	5,204(*f*)
Tom and Helena Yuen				26,500	26,500(*f*)
Edmonton–Sir Alexander MacKenzie Building–Improvements letter sorting equipment			462,000		
Contract:					
Arrow Management Ltd Edmonton	486,852	1974-75		484,380	484,380
Bond & Leitch Ltd Edmonton					
(Amends reporting in the 1973-74 Public Accounts)	158,908	1973-74		6,488	156,925
Professional Fees: Associated Engineering Services Ltd Edmonton–design	52,500			19,856	51,945
Lethbridge–Government of Canada Building					
Professional Fees: Robins Watson & Associates Lethbridge–architectural and engineering services	100,350			58,529	58,529
British Columbia					
Campbell River–Government of Canada Building–addition			369,000		
Mackenzie–Government of Canada Building			278,000		
Professional Fees: Ronald B Howard Vancouver–architectural				6,627	6,627
Penticton–Government of Canada Building–additions			16,000		
Contract: The Foundation Company of Canada Ltd	1,192,927	1972-73		5,605	1,192,927
Powell River–Government of Canada Building			372,000		
Contract: Kirkwood Construction Ltd Vancouver	454,745	1973-74		183,032	454,745(*f*)
Salmon Arm–Government of Canada Building					
Contract: David Howie Ltd Vernon	255,003	1973-74		889	255,003(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
British Columbia–Concluded					
Vancouver–Government of Canada Building			3,062,000		
Professional Fees: Western Research Corp Ltd Vancouver–appraisal				7,200	7,200
Land Purchases:					
Alvin Pipes Vancouver				12,525	12,525
City of Vancouver	825,000	1974-75		825,000	825,000
Yukon Territory					
Whitehorse–Government of Canada Building–renovations			583,000		
Contract: Klondike Enterprises Ltd Whitehorse	502,245	1973-74		502,245	502,245
England					
London–Canada House			153,000		
Contract: F Troy & Co Ltd	337,460	1973-74		90,822	293,822(*f*)
Professional Fees: C E Ball & Partners–consultants				11,450	11,450(*f*)
Unlisted Projects					
Prince Edward Island					
Charlottetown–Dominion Building–air conditioning, plumbing, renovations, modification loading docks				36,724	36,724(*f*)
Summerside–Government of Canada Building–minor repairs				2,228	2,228(*f*)
Nova Scotia					
Halifax–Bedford Row Government of Canada Building–feasibility study					
Professional Fees: L Paul Hebert Halifax–architectural				9,000	9,000(*f*)
Halifax–Brochure Post Office					
Professional Fees: Maryla Szymanski Halifax– architectural				5,458	5,458(*f*)
Halifax–Ralston Building–study					
Professional Fees: Mettam Wright Assoc Halifax–architectural				10,000	10,000(*f*)
Halifax–Royal Canadian Mounted Police–renovation to Old building					
Professional Fees: Pedrette Associated Ltd Toronto Ont–architectural				3,600	3,600(*f*)
Halifax–Special Services Centre					
Professional Fees: Ross & Willcocks & Assoc Agincourt Ont–engineering				3,500	3,500(*f*)
Halifax–Waterfront Development					
Professional Fees:					
Graham Assoc Montreal Que–engineering				20,000	20,000(*f*)
MacFawn & Rogers Halifax–architectural				12,115	12,115(*f*)
Pat King Ltd Halifax–legal				5,235	5,235
Speed & Speed Ltd Halifax–legal				4,000	4,000(*f*)
Sydney–Government of Canada Building–alterations for postal and taxation					
Professional Fees: L Paul Hebert Halifax–architectural				2,181	2,181
Atlantic Region General					
Atlantic Region–development modular units					
Professional Fees: Maryla Szymanski Halifax NS–architectural				9,400	9,400(*f*)
Quebec					
Anjou–New Government of Canada Building					
Land Purchase: Les Jardins d'Anjou (Quebec) Ltée	146,908	1974-75		146,908	146,908(*f*)
Gaspé–Government of Canada Building–air conditioning					
Professional Fees: Lagacé Robitaille et Lefrançois Ste Foy–design and supervision				5,748	5,748
Huberdeau–New Post Office					
Land Purchase: J P Brosseau Huberdeau				10,000	10,000(*f*)
Magog–Government of Canada Building–addition and renovation					
Professional Fees: A Bélanger Architect Sherbrooke–design and supervision				9,016	9,016
Montreal–Postal Depot–S P–Plate forme de chargement					
Professional Fees: J C Brodeur–plans and specifications				9,120	9,120
Rimouski–Government of Canada Building–air treatment					
Contract: Dickner Inc Rimouski	129,634	1974-75		129,634	129,634(*f*)
St Bruno–Government of Canada Building–addition and renovations					
Professional Fees: Gagnon Guillaume Architects–design and supervision				23,003	23,003
St Laurent–National Film Board					
–air compressor					
Professional Fees: Leblanc Montpetit Debroux & Associés Montreal–design and supervision					
(Amends reporting in the 1973-74 Public Accounts)				3,457	8,400
–emergency lighting					
Professional Fees: Fiset Papanek Miller Montreal–design and supervision				4,400	4,400
–installation of pumps					
Professional Fees: Fiset Papanek Miller Montreal–design and supervision				2,250	2,250

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Quebec–Concluded					
St Laurent–National Film Board–*Concluded*					
–modifications to Theatre No 3					
Professional Fees: Fiset Papanek Miller Montreal–design and supervision				4,895	4,895
–modifications to ventilation room					
Professional Fees: Leblanc Montpetit Debroux & Assoc Montreal–design and supervision				3,978	3,978
Schefferville–Government of Canada Building–addition					
Professional Fees: Lucien Mainguy Sillery–supervision				14,424	14,424
Ontario–Capital Region					
Ottawa–Administrative Building–Cafeteria renovations					
Contract: Acto Building Ltd Ottawa	204,396	1974-75		204,396	204,396
Professional Fees: Ogilvie & Hogg Ottawa–design and supervision				17,526	17,526
Ottawa–Bogue Building–water and sewage systems					
Professional Fees: J L Richards & Assoc Ottawa–feasibility study				3,858	3,858(*f*)
Ottawa–601 Booth Street–major plumbing					
Contract: Calor Mechanical Ltd Ottawa	124,468	1973-74		120,734	120,734
Ottawa–Daly Building–Rideau Centre Development					
Professional Fees:					
Brian Pye Ottawa Ont–feasibility study and report				9,500	9,500(*f*)
Hatfield Research Co–economic analysis				4,620	4,620(*f*)
J D Barnes Ltd Ottawa–surveying				9,707	9,707(*f*)
Murray & Murray/Mathers & Haldenby Ottawa–design and supervision	250,000	1974-75		205,201	205,201
Ottawa–Finance Building–mechanical and electrical improvements					
Contract: Joseph A Watters Ltd Vanier	296,989	1973-74		296,989	296,989
Professional Fees:					
Goodkey Weedmark and Assoc Ltd Ottawa–design and supervision				2,289	9,749(*f*)
Arnald Haltrecht Consulting Engineer–prepare contract				2,950	2,950
Schoeler & Heaton Ottawa–working drawings				8,682	8,682(*f*)
Ottawa–National Revenue–Data Centre–new sub-station					
Contract: Comstock International Ltd Ottawa	245,882	1973-74		203,824	245,882
Ottawa–Parliament Hill East Block–restore and renovate					
Professional Fees:					
Adga Ltd Ottawa–electrical engineering services				17,080	17,080
J Daniel Livermore Ottawa–historical research				6,600	6,600(*f*)
Ian Martin Assoc Ltd Toronto–electrical services				5,725	5,725
Technician International Toronto–drafting services				29,711	29,711
William Trow Assoc Hamilton–design				3,921	3,921
Ottawa–Parliament Hill–parliamentary wall					
Professional Fees:					
D W Graham & Assoc Ltd Ottawa–design and supervision–landscaping				2,600	7,800(*f*)
Ingram & Pye Architects Ottawa					
–design				24,615	38,025(*f*)
–co-ordination fees				2,609	2,609(*f*)
Ottawa–Public Archives Building–proposed renovation					
Professional Fees: George Bemi & Assoc Ottawa–development of client brief				18,131	18,131
Ottawa–Sir Alexander Campbell Building–improve lighting					
Professional Fees: Brais Frigon Hanley & Assoc Ottawa–finalize contract documents				2,158	2,158
Ottawa–Statistics Canada–alterations to Computer Room–Phase II					
Professional Fees: Cummings Scally & Associates Ottawa–design				2,725	2,725(*f*)
Ottawa–Tunney's Pasture–Brooke Claxton Building–modify heating system					
Professional Fees: Erickson Padolsky Architects Ottawa–contract documents–drawings specifications–site inspection				2,043	4,909
Ottawa–Wellington Street East–Development Study No 1					
Professional Fees: Murray & Murray Architects Ottawa–study				7,000	45,000(*f*)
Brantford–Canada Manpower Centre					
Contract: Ravine Grand Construction Ltd Brantford	125,005	1974-75		125,005	125,005(*f*)
Ottawa–Campanile Complex–New Computer Building					
Contract: Ottawa R & R Construction Ltd Ottawa–excavation–backfill	120,180	1974-75		81,986	81,986
Professional Fees: Schoeler & Heaton Architects Ottawa–design and construction	100,000	1974-75		13,596	13,596
Ottawa–Department of Environment–Laboratory					
Professional Fees: Allistar M Ross Ottawa Ont	263,555	1974-75		60,000	60,000
Ottawa–Confederation Heights–feasibility study					
Professional Fees: M M Dillon Ltd Consulting Engineers Ottawa–feasibility study				6,206	6,206(*f*)
Manitoba					
Winnipeg–Canadian Grain Commission Building					
Professional Fees: Smith Carter Partners Winnipeg–architectural				13,878	98,016

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
General Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Manitoba–Concluded					
Winnipeg–General Post Office					
–air conditioning					
Contract: Air Flow Industries Ltd Winnipeg	134,596	1973-74		134,596	134,596(*f*)
Professional Fees: G B R Associates Winnipeg–engineering				4,359	9,069
–lighting					
Professional Fees: Scouten Mitchell Sigurdson Winnipeg–engineering				3,200	3,200
–Soffit failure report					
Professional Fees: Weiszmann & Associates Winnipeg–engineering				6,792	6,792(*f*)
Saskatchewan					
La Ronge–Government of Canada Building					
Land Purchase: Thomas A Robertson				59,995	59,995
Saskatoon–Government of Canada Building–structural survey					
Professional Fees: Underwood McLellan & Assoc Limited Saskatoon–structural investigation	2,000			2,000	2,000(*f*)
Alberta					
Banff–Government of Canada Building–new ceiling lighting and vent					
Professional Fees: Cutforth Technologists Ltd Calgary–architectural draftsman				4,488	4,488
Cardston–Government of Canada Building					
Contract: Dunford Construction Ltd Calgary	122,538	1974-75		122,538	122,538
Didsbury–Government of Canada Building					
Professional Fees: John Murray Architect Red Deer–design and supervision	8,900			6,075	6,075
Pincher Creek–Government of Canada Building					
Professional Fees: N H Fooks Architects & Engineers Lethbridge–design and supervision	7,900			3,950	3,950
British Columbia					
Fort St John–Government of Canada Building–alterations and improvements					
Contract: Bartell Brothers Construction Ltd Fort St John	242,741	1974-75		136,280	136,280
Grand Forks–Government of Canada Building–construction					
Purchase of land:					
Salruddin Ahmad				52,220	52,220
Yashushi Surumoto				15,132	15,132
Kimberley–Government of Canada Building–improved lighting					
Contract: Keith Plumbing and Heating Co Ltd North Vancouver	102,248	1974-75		99,538	99,538
Professional Fees: Unecox Mechanical Consultants Vancouver–engineering				3,618	3,737
New Westminster–Federal Building–upgrade loading area					
Professional Fees: Dalla Lana Griffin Vancouver–architect				2,130	2,130
Quesnel–Government of Canada Building					
–conversion of heating system					
Contract: Keith Plumbing and Heating Co Ltd North Vancouver	107,505	1974-75		55,587	55,587
–alterations and improvement					
Contract: Deitcher Construction Ltd Pitt Meadows	229,853	1973-74		4,195	229,853(*f*)
Smithers–Government of Canada Building–alterations of exterior facade					
Professional Fees: David Parsey West Vancouver Architect				3,673	3,673
Vancouver–Customs House–9th Floor renovations					
Professional Fees: Group 5 Design Ltd Vancouver-Architects				2,858	2,858
Vancouver–Old Government of Canada Building–third floor alterations					
Contract: Bengal Construction Ltd South Burnaby	135,892	1973-74		135,892	135,892(*f*)
Vancouver–Examining Warehouse–3rd and 4th floor alterations					
Contract: Seaward Construction Ltd Surrey	127,694	1973-74		805	127,694(*f*)
Vancouver–Customs House					
–6th, 7th and 8th floor renovations					
Contract: Bent Construction Ltd Port Coquitlam	184,392	1974-75		174,791	174,791
Professional Fees: Frank Anderson Architect Vancouver				15,250	15,250
–basement and 1st, 2nd and 3rd floor alterations					
Contract: Bengal Construction Ltd Burnaby	261,430	1974-75		27,181	27,181
Professional Fees: K G Teriss Architectural Vancouver				19,575	19,575
Victoria–Government of Canada Building 104–alterations					
Contract: Dalziel Construction Ltd Victoria	141,595	1974-75		141,595	141,595(*f*)
Advance Planning					
Newfoundland					
Stephenville–Government of Canada			130,000		
Contract: Lundrigan's Limited Corner Brook	679,217	1973-74		101,203	638,651
Nova Scotia					
Amherst–Government of Canada			750,000		
Contract: A C Mallet et Fils Ltee Moncton NB	2,092,587	1974-75		1,352,000	1,352,000
Professional Fees: Acadia Consultants & Inspection Ltd Moncton NB–engineering				3,351	3,351(f)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
PUBLIC WORKS–*Continued*	$		$	$	$
General Purpose Buildings–*Continued*					
Advance Planning–*Continued*					
Nova Scotia–Concluded					
Bridgewater–Government of Canada Building			100,000	733	10,858
Port Hawkesbury–Government of Canada Building			100,000	162	162
Halifax–appraisal RCMP properties					
Professional Fees: Pat King Ltd (Legal)				2,135	2,135
Halifax–ATTAC Program					
Professional Fees:					
Mosaic Films Ltd Port Credit Ont–architectural				14,944	14,944
Mosaic Films Ltd Port Credit Ont–management consultant				16,837	16,837
Halifax–Government of Canada Building					
Professional Fees: Pedrette Associates Engineering Toronto Ont				2,100	2,100 (f)
Sydney–Government of Canada Building–air conditioning and alterations			200,000		
Truro–Government of Canada Building–additions and improvements			150,000		
Land Purchases: Stewart McInnes in Trust				28,700	28,700
New Brunswick					
Atholville–Government of Canada Building					
Contract: B B M Construction Campbellton	119,715	1974-75		119,715	119,715 (f)
Professional Fees:					
Guy Dumont (Legal Agent-Minister of Justice)				2,773	2,773
Rene M LeBlanc & Assoc (architectural) Moncton				6,318	6,318 (f)
Prince Edward Island					
Charlottetown–Dominion Building					
Professional Fees: Marylo Szymanski & Associates Ltd Halifax NS–study of postal facilities				6,518	6,518 (f)
Ontario					
Penetanguishene–construction of Post Office SP5A					
Land Purchase: Alice McKay and Dorothy Mcleod				49,500	49,500 (f)
Alberta					
Edmonton–Northern Housing Study NWT					
Professional Fees: Gordon Atkins Architect Calgary–architectural service				53,710	53,710 (f)
Edmonton–Government of Canada Building					
Professional Services: Technical International Hamilton Ont–draughting services				13,871	13,871
Single Purpose Buildings					
Listed Projects					
Newfoundland					
Mount Pearl–Post Office Building			350,000		
Professional Fees: Geotechnical Associates St John's–architectural				2,515	2,515
Land Purchase: Henry North				48,000	48,000
St John's–Postal Terminal			1,653,000		
Contract: Newfoundland Engineering & Construction Co Ltd St John's	6,206,119	1973-74		2,883,596	2,883,596
Professional Fees:					
Gormon-Butler Associates St John's–architectural				21,620	21,620
Cummings Dove & Whitten St John's–architectural	276,114	1973-74		218,597	295,556
Nolan White & Associates St John's–architectural				3,640	3,640
Supply and Services Ottawa Ont–printing				4,605	4,605
Nova Scotia					
Halifax–Metro Mail Processing Plant			800,000		
Professional Fees: Dumaresq & Byrne Ltd Halifax–architectural				5,000	5,000 (f)
Land Purchase: Treasurer City of Halifax	2,900,000	1974-75		2,900,000	2,900,000
New Brunswick					
Saint John–Postal Terminal			1,719,000		
Contract: Rocca Construction Saint John	6,207,088	1974-75		2,877,364	2,877,364
Professional Fees: Stanley Emmerson & Assoc Saint John–plans and specifications	308,500	1973-74		178,393	263,196
Quebec					
Blackpool–Customs and Immigration–alterations and improvements					
Contract: Jean Mailhot Inc Laval–Phase III	165,612	1972-73		567	165,612 (f)
Professional Fees: Jacques Morin Montreal–design and supervision–Phase II	128,000	1970-71		5,205	126,734 (f)
Lacolle–Customs Building			277,000		
Contract: O Coupal Inc Iberville	551,463	1973-74		408,809	551,463 (f)
Professional Fees: Supply and Services Ottawa–computer charges				2,000	2,000 (f)
Montreal – "Côte St Luc"–additions and renovations			348,000		
Contract: Thomas Construction Inc Montreal	334,237	1974-75		299,297	299,297
Professional Fees: Dupuis & Mathieu Architects Montreal–design and supervision				36,731	36,731

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Concluded					
Montreal–Major Postal Processing Plants			15,000,000		
Contracts:					
Canadian Phoenix Steel Products Ltd Toronto Ont	671,294	1974-75		472,632	472,632(*f*)
Capco Pipe Piling Ltd Hamilton Ont	153,906	1974-75		101,201	101,201(*f*)
Duquette Construction Ltée Laval	480,921	1974-75		479,925	479,925
Duquette Construction Ltée Laval	680,748	1974-75		680,748	680,748(*f*)
Franki Canada Ltée Town of Mount Royal	966,755	1974-75		127,466	127,466
Geopac Inc St Lambert	412,646	1974-75		411,000	411,000
Petrifond Foundation Co Ltd Montreal	1,623,525	1974-75		43,372	43,372
Sicotte Transport Ltée				7,027	7,027(*f*)
Professional Fees:					
Arsenault & Arcand Montreal–land survey					
*(Amends reporting in the 1973-74 Public Accounts)				8,475	*20,555
J E Benoit & Assoc Ltée Montreal–insurance consultant				7,053	7,053
Canadian Corps of Commissioners Montreal–protection services				8,555	8,555
The Consortium–Asselin Benoit Boucher Ducharme Lapointe Inc and T Pringle & Son Ltd Westmount					
–engineering resources and design services–Phase I	1,850,000	1972-73		823,579	1,867,203
–design consultant–Phase II	7,800,000	1974-75		2,768,979	2,768,979
Data Reproduction Com Ltd Montreal–photographic services				25,602	25,602
DOT Personnel Montreal–clerical services				4,669	4,669
Jacques Kieffer Montreal–land survey				7,513	7,513
M P Photo Reproductions Ltd Montreal–photographic services				27,172	33,800
Omega Construction Ltée & E G M Capre Co Ltd Montreal–construction managers	8,163,570	1974-75		216,570	216,570
Shawinigan-Dyname Montreal					
–project managers–Phase I	390,000	1974-75		387,281	387,281(*f*)
–project managers–Phase II	2,030,000	1974-75		641,274	641,274
Howard Simpkin Ltd Montreal–other services				2,723	2,723
Supply and Services Ottawa					
–data processing				10,755	10,755
–printing				5,187	5,187
Xerox of Canada Ltd Montreal–other services				14,518	14,518
Montreal–Postal Terminal			100,000		
Contract: Raymond Matte & Fils Ltée Montreal	5,698,478	1969-70		95,504	5,623,093
Professional Fees: Keith Jenkins & Assoc Ltd Montreal–elevator inspections				2,608	2,608(*f*)
Quebec–Postal Station "Charlesbourg"			400,000		
Contract: Beaurivage Construction Ltée Ste Foy	542,712	1974-75		227,549	227,549
Professional Fees: ATEC André Tessier Quebec–design and supervision				27,015	32,656
Terrebonne–New Post Office			143,000		
Professional Fees: Berthiaume & Blanchet Architects Montreal–design and supervision				14,580	22,241
Ville de Laval–New Postal Station "St-Martin"			185,000		
Contract: J E Duhamel Ltée Montreal	516,696	1974-75		500,349	500,349
Quebec–Capital Region					
Hull–Environmental Research Centre			200,000		
Professional Fees: Jean A Gélinas Montreal–site planning and development studies				98,036	98,036(*f*)
Hull–Parking Garage–Former City Hall Site			115,000		
Contract: Thomas Fuller Construction Co Ltd Ottawa	2,511,125	1973-74		499,712	2,511,125(*f*)
Professional Fees:					
Labrecque Vezina & Assoc Montreal					
–architectural services				3,360	9,647(*f*)
–revised plans for rink				2,020	2,020(*f*)
–revision to roof columns				7,500	7,500(*f*)
–design and supervision	116,116	1972-73		5,891	114,088
Hull–Place D'Accueil			540,000		
Professional Fees: David Boulva Dima Kopoulos Montreal–preliminary studies and preliminary design development	200,000	1974-75		185,787	185,787
Hull–Public Service Language Centre–air treatment					
Professional Fees: Pageau Morel & Lefebvre Hull–design and supervision				8,239	28,935(*f*)
Hull–Understreet Parking			4,146,000		
Contracts:					
Acme Engineering Products Ltd–carbon monoxide detection system	122,640	1973-74		112,430	112,430
Anchor Shoring Ltd Willowdale Ont–supply and install caisson	159,833	1973-74		12,433	159,833(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Quebec–Capital Region–Concluded					
Hull–Understreet Parking–*Concluded*					
A S Distribution Inc Montreal					
–pre-stressing material sector 5	313,000	1974-75		313,000	313,000(*f*)
–professional material	120,000	1973-74		92,400	120,000(*f*)
Capform Inc Ottawa Ont					
–concrete finishes and coal tar epoxy					
*(Amends reporting in the 1973-74 Public Accounts)	*378,273	1973-74		224,409	306,639
–exit tunnel	278,030	1974-75		258,428	258,428
–placing of framework and concrete					
*(Amends reporting in the 1973-74 Public Accounts)	*752,770	1973-74		483,730	751,130
–placing of formwork and concrete	1,078,984	1974-75		830,895	830,895
Comstock International Ltd Ottawa Ont					
–electrical work sectors 2, 5 and 6	595,052	1974-75		357,265	357,265
–heating and ventilation system	710,711	1974-75		600,339	600,339
–supply and install sprinklers	346,751	1974-75		296,209	296,209
Equity Consultant International Ltd Ottawa Ont					
–supply of steel					
*(Amends reporting in the 1973-74 Public Accounts)	392,076	1973-74		149,390	383,564
–supply of reinforcing steel					
*(Amends reporting in the 1973-74 Public Accounts)	*565,666	1973-74		169,400	542,526
Fedex Ltd Hull					
–excavation sectors 5 and 6					
*(Amends reporting in the 1973-74 Public Accounts)	*516,661	1973-74		256,769	489,929
Fuller Construction Ottawa Ont–understreet parking garage–sector 5 and 6					
*(Amends reporting in the 1973-74 Public Accounts)	*3,157,416	1973-74		49,749	3,157,416
G & H Steel Service Ltd St Constant–setting of reinforcing steel					
*(Amends reporting in the 1973-74 Public Accounts)	*257,653	1973-74		210,034	250,034
Staiman Steel Ltd Rexdale Ont–supply of reinforcing steel	160,596	1974-75		160,596	1,960,596(*f*)
M Zagerman & Co Ltd Ottawa Ont–supply of steel	141,596	1973-74		64,188	137,743
Professional Fees:					
Demers-Parker Ltd Ottawa Ont					
–design and supervision	337,000	1972-73		75,886	311,658
–resident supervision				64,704	64,704
–construction management				64,000	46,000
–special services	115,000	1974-75		115,000	115,000
–preliminary engineering					
*(Amends reporting in the 1973-74 Public Accounts)	135,000	1972-73		54,727	*104,727
Touraine–Public Service Commission in residence Training Facility			1,800,000		
Professional Fees:					
McRostie Genest Middlemiss Hull–preliminary sub-surface investigation				4,492	4,492(*f*)
Jean Issalys Hull–preliminary study				7,263	7,263
Ontario–Capital Region					
Kanata–Post Office			290,000		
Contract: Marion Construction Inc Ottawa	426,907	1973-74		268,559	426,907(*f*)
Ottawa–Agriculture–ADRI					
–heating plant					
Professional Fees: Goodkey Weedmark & Assoc Ottawa–design and supervision	109,195	1971-72		8,040	109,195(*f*)
–pathology office lab No 201			460,000		
Contract: The Foundation Co of Canada Ltd Toronto					
*(Amends reporting in the 1973-74 Public Accounts)	12,174,764	1971-72		289,011	12,174,764
Professional Fees:					
Bell Northern Research Ltd Ottawa–testing filters				5,162	5,162(*f*)
Engineering Balancing Co Thornhill–air and hydro balancing				13,648	13,648(*f*)
Green Blackstein Russel & Assoc Winnipeg Man–design and supervision	633,542	1961-62		39,340	633,542(*f*)
Ottawa–Agriculture–ARI–Farm Building No 45A					
Contract: Admiral Engineering & Construction Ottawa	631,078	1972-73		1,531	631,078(*f*)
Ottawa–Agriculture–Greenbelt ARI Buildings 19 and 20			180,000		
Contract: Herbert Brune Construction Ltd Ottawa					
(Amends reporting in the 1973-74 Public Accounts)	921,742	1973-74		900,632	921,742
Professional Fees: Hans L Stutz Ottawa–design and supervision				15,211	61,268
Ottawa–Carson Road Language Centre–Phase IV			148,000		
–Part I–Landscaping					
Contract: Fraba Construction Ltd Pierrefonds Que	112,000	1974-75		53,925	53,925
–Part II–Site Development					
Professional Fees:					
Deleuw Cather & Co of Canada Ltd Ottawa					
–design and supervision				24,222	31,981
–miscellaneous fees				2,735	5,214

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Continued					
Ottawa–Carson Road Language Centre–Phase IV–*Concluded*					
–Part IV–Feasibility study					
Professional Fees: Hans Stutz Ottawa–design				4,562	4,562
–Part V–Improvement of Mechanical Systems					
Professional Fees:					
J Klassen & Assoc Ltd Ottawa					
–construction management				4,769	16,109
–prepare system control development				2,381	2,381(*f*)
Ottawa–Cliff Street Heating Plant					
–additional chillers			1,164,000		
Contract: Comstock International Ltd Ottawa					
(Amends reporting in the 1973-74 Public Accounts)	3,700,000	1973-74		1,820,104	3,484,944
Professional Fees: Surveyer Nenniger & Chenevert Montreal Que–resident supervision					
(Amends reporting in the 1973-74 Public Accounts)				19,980	37,106
–extension of services to Central Ottawa–Phase I			1,190,000		
Contract: Beaver Underground Structures Ltd Dorval Que					
(Amends reporting in the 1973-74 Public Accounts)	*1,845,191	1973-74		699,768	1,839,303
Professional Fees:					
Shawinigan Engineering Co Ltd Montreal Que					
–design and supervision	108,000	1972-73		24,635	79,415
–subsoil investigation				4,210	4,210(*f*)
–special services				5,894	5,894(*f*)
Ottawa–Government House–Development Phase I			500,000		
–Part I–Central Heating Plant					
Contract: Ottawa R & R Construction Ltd Ottawa					
*(Amends reporting in the 1973-74 Public Accounts)	*505,429	1973-74		419,160	459,222
Professional Fees: Murray & Murray Architects Ottawa–design and supervisions					
*(Amends reporting in the 1973-74 Public Accounts)				28,343	*56,914
–Part II–New Development Building					
Professional Fees: Murray & Murray Consulting Architect Ottawa–design and supervision				20,573	60,952(*f*)
Ottawa–Greenbelt–ADRI					
–Heifer and Hay barns			312,000		
Contract: C J Moulton Ltd Manotick	285,815	1974-75		285,815	285,815
Professional Fees: Pam Drafting Services Ltd Ottawa–preliminary sketches and contract documents				5,000	5,000(*f*)
–Feed Mill			1,035,000		
Professional Fees: F Dean Engineering Ltd Calgary Alta–design and supervision	119,254	1974-75		82,852	119,254(*f*)
–Small animal breeding			280,000		
Professional Fees: Rene N Leblanc Assoc Moncton NB					
–design and supervision				28,241	49,242
Ottawa–National Defence Parking Structure			300,000		
Professional Fees: Searle Wilbee Rowland Toronto Ont–design and supervision	200,000	1974-75		107,515	107,515
Ottawa–National Research Council–Central Heating and Distribution Plant					
Professional Fees: W P London Assoc Niagara Falls–detailed engineering study				30,313	30,313
Ottawa–Postal Station "B"–renovations			950,000		
Contract: Norman & Flemming Ltd Ottawa	1,105,109	1973-74		728,188	728,188
Professional Fees:					
W E Fancott Architect Ottawa–					
–design and supervision				64,461	84,711
–translation and printing				7,345	7,345(*f*)
Ottawa–Postal Terminal–garage and transportation facilities			100,000		
Professional Fees: Ala-Kantti Liff Stefaniszyn Ottawa–design				9,980	9,980
Ottawa–Research Centre for National Health and Welfare–Tunney's Pasture			7,000,000		
Contract: The Foundation Co of Canada Ltd Ottawa					
*(Amends reporting in the 1973-74 Public Accounts)	*16,686,996	1973-74		6,382,131	7,027,126
Professional Fees:					
Cummings Scally & Assoc Ltd Ottawa–design				6,412	6,412(*f*)
D B Freedman & Assoc Kanata–radiation protection lab estimates				2,550	2,550
George Sulphanic Consultants Toronto–control services				22,137	32,350
Lalonde Girouard Letendre & Assoc Montreal Que–design and supervision–site services				24,350	33,583
Martin Hirschberg Thornhill–artwork				22,200	22,800
Moffat Moffat & Kinoshita Toronto					
–design and supervision	1,066,263	1971-72		3,777	806,231
–site personnel and inspection				76,336	76,336
Racy MacCullum & Bluteau Ltd Consulting Engineers Ottawa–design				6,000	6,000(*f*)
Ottawa–Royal Canadian Mounted Police–General Services Building			900,000		
Professional Fees: Murray & Murray Architects Ottawa–design and supervision alternate site study	560,000	1974-75		140,000	140,000

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of ontract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Capital Region–Concluded					
Ottawa–Victoria Museum–Alterations Phase 2			250,000		
Contracts: Montgomery Elevator Co Ltd Ottawa	140,542	1972-73		41,223	104,542
Professional Fees: Clemann Large & Patterson Ottawa–consulting engineers				5,939	27,745(*f*)
Ontario					
Downsview–Postal Station "B"			265,000		
Contract: Terra Construction Co o/b Geos Co Ltd Toronto	362,640	1974-75		307,378	307,378
London–Mail Distribution Centre			1,194,000		
Contract: BIB Construction Ltd London	1,352,257	1973-74		1,352,257	1,352,257(*f*)
Stouffville–Post Office			242,000		
Contract: Terra Construction Co o/b Geos Co Ltd Toronto	272,702	1973-74		258,965	268,765
Professional Fees:					
Aller Brown and Sherriff Richmond Hill–design and supervision				2,451	14,052
Patricia Fulford Newmarket–artist				2,200	2,250
Toronto–Major Postal Terminals–Gateway Postal Facility			30,100,000		
Contracts:					
A B C Structural Concrete Ltd Brampton	520,228	1972-73		24,984	519,503
Ainsworth–Canada–Ontario Joint Venture Toronto	3,822,336	1973-74		739,602	3,705,968
Ainsworth–Canada–Ontario Joint Venture Toronto	727,243	1974-75		554,660	554,660
Aldershot Industrial Installations Ltd Burlington	770,046	1974-75		524,416	524,416
Associated Painting Ltd Markham	159,525	1973-74		63,538	154,588
Automatic Sprinkler Co Ltd (1964) Mississauga	880,769	1973-74		304,413	770,953
Bothwell-Accurate Co Ltd Toronto	865,293	1972-73		46,950	860,135
Braun's Landscaping and Nursery Ltd Hamilton	137,076	1974-75		110,159	110,159
Canadian Johns-Manville Co Ltd Port Credit	441,122	1973-74		237,998	428,876
Canadian Mechanical Handling Systems Ltd Burlington	2,694,466	1973-74		1,245,249	2,666,828
Canadian Rogers Western (1971) Ltd Winnipeg Man	322,916	1974-75		284,299	284,299
Canron Ltd Rexdale Ont	1,442,968	1972-73		3,662	1,441,453
Computing Devices of Canada Ltd Ottawa	1,900,460	1973-74		1,194,733	1,509,342
Computing Devices of Canada Ltd Ottawa	143,000	1974-75		132,096	132,096
Conrad Painting Ltd Toronto	140,055	1973-74		78,448	124,051
Delta Tile & Terrazzo Co Ltd Concord	108,079	1973-74		17,382	104,339
Diebold Co of Canada Ltd Don Mills	335,290	1974-75		335,290	335,290
C J Duguid Flooring (Ontario) Ltd Markham	239,192	1973-74		127,326	160,296
Dundas Iron & Steel Ltd Weston	531,548	1974-75		494,410	494,410
Dundas Sheet Metal Work Co Toronto	118,661	1973-74		65,501	111,653
Ellis-Don Ltd Toronto	418,719	1972-73		150	418,719(*f*)
Ellis-Don Ltd Toronto	650,301	1972-73		10,170	650,301(*f*)
English Electric A E I Canada Ltd Willowdale	1.781.011	1974-75		225,500	225,500
English & Mould Ltd Bramalea	1,587,997	1972-73		37,856	1,583,746
English & Mould Ltd Bramalea	268,058	1973-74		19,440	269,063
Fermar Paving Ltd Rexdale	1,238,720	1973-74		708,764	1,227,176
S W Fleming & Co Ltd Scarborough	189,734	1973-74		33,664	152,532
Frankel Framework Co Ltd Scarborough	114,469	1972-73		2,095	114,469(*f*)
George & Asmussen Ltd Kitchener	607,482	1972-73		151,215	607,482
Goodram Bros Ltd Hamilton	3,617,006	1972-73		393,299	3,678,398
Goodram Bros Ltd Hamilton	311,275	1974-75		26,451	26,451
Grant Security Services Ltd Toronto					
(Amends reporting in the 1973-74 Public Accounts)	135,283	1973-74		119,410	127,854
Imperial Electric Co Toronto	2,688,538	1973-74		2,185,299	2,509,224
C Itoh & Co (Canada) Ltd Montreal Que	750,649	1973-74		256,732	535,752
Lackie Bros Ltd Kitchener	137,136	1974-75		75,307	75,307
Linwell Wood Products Ltd St Catharines	180,623	1973-74		126,499	165,080
Mathews Conveyor Co Ltd Port Hope	645,173	1973-74		404,544	627,969
Mathews Conveyor Co Ltd Port Hope	2,305,958	1973-74		1,058,381	2,305,958
Mathews Conveyor Co Ltd Port Hope	2,024,035	1974-75		1,628,819	1,628,819
McInnis Equipment Ltd Windsor	1,461,903	1973-74		1,404,403	1,461,903
McInnis Equipment Ltd Windsor	417,456	1973-74		71,619	397,299
Montgomery Elevator Co Ltd Islington	106,657	1973-74		54,743	105,912
Medco Ltd Downsview	599,907	1974-75		590,487	590,487
E K Neuser Machine Co Ltd Downsview	269,905	1974-75		104,594	104,594
E K Neuser Machine Co Ltd Downsview	552,079	1974-75		213,943	213,943
Newmarch Mechanical Ltd Scarborough	205,366	1974-75		205,366	205,366
Novak Steel Construction Ltd Concord	1,526,751	1972-73		125,308	1,526,751
Ontario Electrical Construction Co Ltd Toronto	295,321	1972-73		2,564	295,321
Overhead Door Company of Toronto Ltd Weston	148,040	1973-74		20,158	114,262
Peerless Enterprises–Division of Tectum Ltd Toronto	380,925	1972-73		33,412	380,294
Powers Regulator Company of Canada Ltd Downsview	473,273	1972-73		163,442	462,227
Rapistan Canada Ltd Rexdale	2,365,866	1973-74		967,059	2,365,866
Rapistan Canada Ltd Rexdale	929,761	1972-73		143,606	863,782
Rapistan Canada Ltd Rexdale	2,256,584	1974-75		819,623	819,623

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Continued					
Toronto–Major Postal Terminals–Gateway Postal Facility–*Concluded*					
RCA Ltd Ste Anne de Bellevue Que	658,263	1974-75		419,701	419,701
RCA Ltd Ste Anne de Bellevue Que	624,284	1974-75		373,775	373,775
Robertson-Irwin Ltd Hamilton	117,791	1972-73		11,128	117,791
Robertson-Irwin Ltd Hamilton	199,667	1972-73		14,034	198,221
Robertson-Irwin Ltd Hamilton	300,104	1972-73		50,057	300,104
Speaker Motion Systems Inc Milwaukee Wisc USA	884,275	1973-74		635,677	830,677
Speaker Motion Systems Inc Milwaukee Wisc USA	2,688,230	1972-73		894,401	2,557,476
Speaker Motion Systems Inc Milwaukee Wisc USA	1,582,051	1973-74		598,492	1,485,922
Speaker Motion Systems Inc Milwaukee Wisc USA	1,079,409	1974-75		640,707	640,707
Speaker Motion Systems Inc Milwaukee Wisc USA	340,349	1974-75		142,940	142,940
S S Systems–Division of ATO Inc Milwaukee Wisc USA	1,083,597	1973-74		85,562	1,054,654
S S Systems–Division of ATO Inc Milwaukee Wisc USA	354,815	1973-74		195,360	256,762
Steen Mechanical Contractors Ltd Toronto	1,076,335	1972-73		101,403	1,052,601
Sullivan Strong Scott Downsview	656,468	1973-74		454,867	581,867
Thermotech Mechanical Contracting Ltd Willowdale Ont	214,531	1972-73		(2,500)	214,531(*f*)
Umacs Construction Ltd Toronto	579,501	1973-74		41,607	552,851
Umacs Construction Ltd Toronto	429,065	1972-73		11,857	430,806
Jervis B Webb Co of Canada Ltd Hamilton	511,776	1973-74		123,423	423,121
Jervis B Webb Co of Canada Ltd Hamilton	294,879	1974-75		111,450	111,450
K W Wilk Associates Ltd Ottawa	312,000	1974-75		287,605	287,605
Professional Fees: Woods Gordon & Co Toronto–project manager	*18,248,815	1970-71		3,649,583	11,636,806
Toronto–Scarborough Postal Facility					
Contracts:					
Aldershot Industrial Installations Ltd Burlington	118,435	1973-74		65,786	100,417
C Itoh & Co (Canada) Ltd Montreal Que	500,433	1974-75		182,448	182,448
Professional Fees: Woods Gordon & Co Toronto–project manager				37,724	189,406
Toronto–Major Postal Terminals–South Central Postal Facility					
Contracts:					
Aldershot Industrial Installations Ltd Burlington	859,208	1974-75		633,848	633,848
Campbell–Yustin Ltd Downsview	209,766	1974-75		143,363	145,363
Clifford Masonry Ltd Scarborough	223,707	1972-73		10,320	222,022
Comstock International Ltd Toronto	1,942,365	1973-74		254,256	1,939,368
Conrad Painting Ltd Toronto	151,408	1973-74		73,392	135,738
Diebold Company of Canada Ltd Don Mills	351,091	1974-75		351,091	351,091
Droge Construction Ltd Oakville	715,420	1972-73		16,883	715,420(*f*)
C J Duguid Flooring (Ontario) Ltd Markham	226,553	1973-74		88,525	147,894
English Electric AEI Canada Ltd Willowdale	2,130,061	1974-75		243,500	243,500
English & Mould Ltd Bramalea	304,267	1973-74		25,309	295,039
S W Fleming & Company Ltd Scarborough	116,799	1973-74		11,843	86,591
General Sound & Theatre Equipment Ltd Toronto	242,169	1974-75		220,063	220,063
Goodram Bros Ltd Hamilton	3,179,703	1972-73		189,999	3,173,888
Grant Security Services Ltd Toronto	108,699	1973-74		52,207	60,781
Hospital & Kitchen Equipment Ltd Cobourg	116,929	1973-74		39,367	115,492
C Itoh & Co (Canada) Ltd Montreal Que	2,251,948	1973-74		857,538	1,508,584
Lackie Bros Ltd Kitchener	216,000	1974-75		120,304	120,304
Linewell Wood Products Ltd St Catharines	110,100	1973-74		37,510	105,448
Mathews Conveyor Co Ltd Port Hope	567,601	1973-74		355,882	552,577
McInnis Equipment Ltd Windsor	1,461,905	1973-74		1,404,405	1,461,905
E K Neuser Machine Co Ltd Downsview	417,571	1974-75		236,277	236,277
Ontario Acoustic & Drywall Ltd Toronto	285,806	1973-74		22,050	268,907
Paul Carruthers Construction Ltd Markham	1,323,440	1972-73		5,620	1,309,580
Perfect Acoustic & Drywall Co Ltd Downsview	127,497	1973-74		34,446	124,367
Ram Mechanical Contractors Ltd Weston	135,932	1973-74		93,303	108,330
Rapistan Canada Ltd Rexdale	3,486,691	1973-74		1,527,339	3,406,339
Rapistan Canada Ltd Rexdale	2,591,105	1974-75		972,354	972,354
R C A Ltd Ste Anne de Bellevue Que	688,115	1974-75		391,945	391,945
Robertson Building Systems Ltd Hamilton	134,445	1973-74		500	134,445(*f*)
Speaker Motion Systems Inc Milwaukee Wisc USA	884,680	1973-74		636,082	831,082
Thermotech Mechanical Contracting Ltd Willowdale	755,609	1972-73		35,028	752,575
Victor Construction Ltd Mississauga Ont	234,094	1973-74		3,560	222,802
Viking Fire Protection Ltd Toronto	390,680	1973-74		56,204	384,386
Warren Bitulithic Ltd Downsview	284,457	1974-75		284,457	284,457
Jervis B Webb Co of Canada Ltd Hamilton	357,498	1974-75		158,971	158,971
Westeel-Rosco Ltd Toronto	169,202	1972-73		2,463	169,202(*f*)
York Steel Construction Ltd Toronto	1,585,663	1972-73		51,145	1,585,663(*f*)
Zimmcor Company Concord	103,406	1973-74		30,328	102,166
Professional Fees: Woods Gordon and Co Toronto–project manager				1,845,394	5,894,626

*This contract covers the three Major Postal Terminals

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Continued*					
Ontario–Concluded					
Toronto–Postal Station "G"			50,000		
Contract: Edelstein Construction Willowdale	337,741	1973-74		303,927	335,829
Toronto–Waterfront Park–site development			1,450,000		
Contracts:					
Bridgeview Construction Islington	102,492	1974-75		102,492	102,492(*f*)
Bridgeview Construction Islington	154,724	1974-75		154,724	154,724(*f*)
Lakeshore Landscape Associates Ltd Mississauga	254,760	1974-75		254,760	254,760(*f*)
Ruliff Grass Ltd Thornhill	594,764	1973-74		447,472	594,764(*f*)
Professional Fees:					
Bio-Technical Resources Manitowl Wisc USA–matting consultants				2,400	2,400(*f*)
Carmen Corneil Architect Toronto–concept preparations				42,264	42,264(*f*)
Carr and Donald and Associates Ltd Toronto–consulting engineers				4,649	4,649(*f*)
J T Donald and Co Ltd Scarborough–consulting engineers				7,980	7,980(*f*)
Lee Elken Becksted Architects Toronto–design manager services				5,067	5,067
Tamblyn Mitchell and Partners Toronto–engineers				7,765	7,765
Van Der Meulen and Associates Ltd Toronto–landscape architects				6,846	6,846(*f*)
Weir and Foulds Toronto–barrister and solicitors				7,000	7,000(*f*)
Toronto–Waterfront Park–Harbour Commissioners Improvement			1,825,000		
Land Purchases: F W Woolworth Co Ltd					
(Amends reporting in the 1973-74 Public Accounts)	170,517	1973-74		170,517	170,517(*f*)
Manitoba					
Churchill–Housing			2,800,000		
Canada/Manitoba/Manitoba Housing & Renewal Corp					
(Full cost borne by Federal Government)				2,093,888	4,193,888
Churchill–"Project Churchill"			2,000,000		
Federal Share of Agreement with Province of Manitoba				4,340,224	9,192,007
Emerson West–Customs Complex			425,000		
Contract: Fonder Construction Co Ltd Winnipeg	478,545	1974-75		447,436	447,436
Professional Fees:					
Klein & Dashevsky Winnipeg–engineering				4,626	4,847
W H Milley Winnipeg–engineering				4,985	4,985
Alberta					
Calgary–Mail Processing Plant			1,517,000		
Contracts:					
Foundation Co of Canada Calgary	10,055,037	1972-73		1,187,337	10,129,720
RCA Limited Ste Anne de Bellevue Que	430,000	1974-75		320,956	320,956
Professional Fees: Cohos Evamy & Partners Calgary–architectural and engineering	447,000	1970-71		8,012	480,838
Port McMurray–Post Office			452,000		
Contract: Redden Construction (1970) Ltd Edmonton	405,434	1974-75		394,344	394,344
Land Purchase: Messrs Accoroyd Barristers & Solicitors				48,897	121,397
Northwest Territories					
Fort Simpson–Housing			360,000		
Contract: W W Construction (1972) Ltd Winnipeg–1973-74 Housing					
(Amends reporting in the 1973-74 Public Accounts)	756,705	1973-74		244,323	754,788(*f*)
Land Purchase: Village of Fort Simpson				17,668	51,368(*f*)
Fort Smith–Housing			787,000		
Contract:					
Phase I: Territories Construction and Transmit Mix Fort Smith	130,117	1973-74		660	130,117(*f*)
Phase II: Cavan Construction Ltd Edmonton Alta	1,023,864	1973-74		537,928	1,023,864
Hay River–Housing					
Contract: Prairie West Construction Ltd Edmonton Alta–1973-74 Housing	420,036	1973-74		52,397	420,036
Inuvik					
–Housing 1972-73					
Professional Fees: Hugh McMillan & Assoc Calgary Alta–design and supervision				3,368	45,843
–Housing			459,000		
Contract: Cavan Construction Ltd Edmonton Alta	959,414	1973-74		113,883	959,414(*f*)
Yellowknife					
–Housing					
Contract: W W Construction (1972) Ltd Winnipeg Man	1,033,028	1972-73		25,491	1,031,288
Professional Fees: J H Cook Calgary Alta–design and supervision					
(Amends reporting in the 1973-74 Public Accounts)				16,706	19,669
–Housing			1,243,000		
Contract: Phase II Poole Construction Ltd Edmonton Alta	2,261,347	1973-74		1,443,248	2,261,347
Professional Fees:					
Allsopp Morgan Engineering Ltd Edmonton Alta–electrical				3,924	3,924(*f*)
J H Cook Calgary Alta–design and supervision					
(Amends reporting in the 1972-73 Public Accounts)					21,703(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Listed Projects–*Concluded*					
Northwest Territories–Concluded					
Northern Pool Housing					
Fort Simpson			3,823,000		
Land Purchase:					
Municipal District of Fort Simpson				28,320	28,320
Commissioner of Northwest Territories				2,625	2,625
Fort Smith					
Contract: Cavan Construction Ltd Edmonton Alta	934,700	1974-75		636,940	636,940
Professional Fees: Reid Crowther Edmonton Alta–drafting service				2,196	2,196
Land Purchase:					
Town of Fort Smith				32,080	32,080
Hay River					
Contract: Prairie West Construction Ltd Edmonton Alta	919,431	1974-75		138,862	138,862
Land Purchase: Town of Hay River				70,500	70,500
Inuvik					
Contract: Cavan Construction Ltd Edmonton Alta	2,870,400	1974-75		2,340,238	2,340,238
Professional Fees:					
Reid Crowther & Partners Edmonton Alta–design				2,785	2,785(*f*)
Associated Engineering Services Edmonton Alta–mechanical engineering				3,728	3,728(*f*)
H J Richards Edmonton Alta–design studied				9,000	9,000(*f*)
Land Purchase: Corporation of Inuvik				150,000	150,000
Yellowknife					
Land Purchase: City of Yellowknife				78,450	78,450
British Columbia					
Nanaimo–Mail Processing Plant			1,500,000		
Surrey–Letter Carrier Depot and addition to Post Office			360,000		
Professional Fees: Eng and Wright Vancouver BC–architectural services				11,554	11,554
Vancouver–Postal Station "O" Construction					
Contract: Smith Brothers and Wilson Ltd Vancouver B C	307,927	1972-73		4,253	307,927(*f*)
Victoria–Letter Carrier Depot "C"			210,000		
England					
London–Staff Housing			1,100,000		
Contracts:					
Buckingham Properties Ltd	117,145	1974-75		117,145	117,145(*f*)
Buckingham Properties Ltd	100,100	1974-75		100,100	100,100
Lady P H Hambro	128,537	1974-75		128,537	128,537(*f*)
R & A Hatter	159,774	1974-75		159,774	159,774(*f*)
R B E Laurie					
(Amends reporting in the 1973-74 Public Accounts)	106,844	1973-74		222	106,844(*f*)
Marlion Estates Ltd	150,494	1974-75		150,494	150,494(*f*)
M A H Rayman	187,835	1974-75		187,835	187,835(*f*)
The National Westminster Bank Trustee for the Estate for Sir W Seed					
(Amends reporting the 1973-74 Public Accounts)	129,864	1973-74		2,027	129,864(*f*)
Thornfield Securities Ltd	120,067	1974-75		120,067	120,067(*f*)
Thornfield Securities Ltd	141,716	1974-75		141,716	141,716(*f*)
A E C Vince					
(Amends reporting in the 1973-74 Public Accounts)	136,916	1974-75		233	136,916(*f*)
Wallabrock Property Co Ltd	108,599	1974-75		108,599	108,599(*f*)
–acquisition of new and replacement furniture and equipment for Staff Housing			350,000		
Unlisted Projects					
Newfoundland					
Englee–alterations Post Office Building					
Professional Fees: Project Management and Design St John's–architectural				2,072	2,072
Pleasantville–alteration 2nd Floor Building 102					
Professional Fees: Project Management and Design St John's–architectural				3,228	3,228
Windsor–Post Office Building					
Contract: Adams Brothers Ltd Windsor	150,740	1973-74		80,068	148,593
New Brunswick					
St Stephen–Customs and Immigration Building–renovations					
Professional Fees:					
Purdy & Simpson Saint John–plans and specifications buildings		1974-75		11,921	11,921
Spear MacDonald & Assoc Ltd Moncton–plans and specifications bridge widening		1974-75		16,329	16,329

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Quebec					
Arundel–New Post Office					
Land Purchase: La Corporation Municipale Canton d'Arundel				5,200	5,200(*f*)
Beebe Plain–New Post Office					
Contract: Construction Cloutier & Fils Inc Lac Mégantic (includes North Hatley and Stanstead)	198,889	1974-75		66,840	66,840(*f*)
Berthierville–New Post Office					
Contract: L'Archevesque & Rivest Ltée Repentigny	179,470	1973-74		179,470	179,470(*f*)
Chibougamau–New Post Office					
Professional Fees: J A Marois Appraiser Montreal				2,000	2,000
Clark City–Post Office Building					
Land Purchase: Les Immeubles Arnaud Ltée				9,240	9,240
Contrecoeur–New Post Office					
Land Purchase: Mme Marthe A Lapointe and Louis A Lapointe				54,000	54,000(*f*)
Cookshire–New Post Office					
Contract: Williams Atto Construction Ltd Sherbrooke	150,720	1974-75		150,720	150,720
Professional Fees: Supply and Services Ottawa Ont–computer charges				3,951	3,951
Land Purchase: Succession C A Thibaudeau				20,000	20,000
Cross Point–Post Office Building					
Land Purchase: Ronald Alexander				17,544	17,544
Gentilly–New Post Office					
Land Purchase: La Fabrique de St Edouard (amends reporting in the 1973-74 Public Accounts)					8,644(*f*)
Hâvre St Pierre–addition					
Contract: Chabot Construction Ltée	142,850	1973-74		142,850	142,850(*f*)
Knowlton–New Post Office					
Contract: Alphonse Villandré Ltée	122,465	1972-73		8,841	122,465(*f*)
Lachine–Post Office repairs and improvements					
Professional Fees: Frappier Parent Tetreault Lanquedoc Montreal–design and supervision				3,750	3,750
LaSalle–Post Office–modernization of Public spaces					
Professional Fees:–design and supervision				2,335	2,335
Laurentides–addition and renovation of Post Office					
Contract: Construction G Poulin Ltée Laval	103,369	1974-75		102,510	102,510
L'Epiphanie–New Post Office					
Land Purchase: Caisse Populaire de l'Epiphanie				15,000	15,000(*f*)
Mirabel–Postal Station St Benoit					
Land Purchase: Dame Rollande Laurin Brunet et Pierre Brunet				5,000	5,000(*f*)
Montreal NDG–Postal Station–modernization of Public spaces					
Professional Fees: Sankey Assoc St Sulpice Que–design and supervision				2,100	2,100
Montreal–715 Peel Street–alterations					
Contract: Atlantic Pollution Control Co Ltd Montreal	129,998	1972-73		3,300	129,998(*f*)
Montreal–Snowdon Postal Station–modifications to public spaces					
Professional Fees: Hebert & Lalonde Montreal Que–design and supervision				2,000	2,000
North Hatley–New Post Office					
Contract: Construction Cloutier & Fils Inc Lac Mégantic (includes Beebe Plain and Stanstead)	198,889	1974-75		65,365	65,365(*f*)
Oka–addition and modifications of Post Office					
Professional Fees: Carriere Labelle Woodrough St Eustache–design and supervision				11,186	11,186
Piedmont–New Post Office					
Land Purchase: Corporation Municipale de Piedmont				6,616	6,616
Rock Island–Customs–enlargement Bus Terminal					
Professional Fees: Leclair Riel Dionne & Assoc Montreal–structural and mechanical engineering				9,904	9,904
Rosemere–Lorraine Postal Station–construction					
Professional Fees: Menard Robert St Jerome Que–design and supervision				3,491	3,491
St Andre East–New Post Office					
Land Purchase: Bertrand La Douceur				14,741	14,741
St Antonin–Ste Brigitte de Laval–Squattec–Post Office Building					
Contract: Chabot Construction Ltée Levis	297,800	1974-75		232,930	232,930
Land Purchases:					
Mrs P G Arsenault				5,000	5,000
J Beaulieu				9,000	9,000
St Constant–New Post Office					
Contract: Blenda Construction Inc Montreal	159,455	1974-75		159,455	159,455(*f*)
Land Purchase: Succession Paul Barbeau (Amends reporting in the 1973-74 Public Accounts)					9,072(*f*)
St Fabien–Post Office Building					
Land Purchase: Dionne Martin				12,000	12,000
St Felix de Valois–New Post Office					
Land Purchase: George Benny				11,000	11,000(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Quebec–Concluded					
St Jacques de Montcalm–new Post Office					
Contract: Gilles Malo Inc Ste Melanie (includes Ste Emilie de l'Energie and St Jean de Matha)	220,891	1974-75		90,486	90,486
Land Purchase: F Jette Fernand Assurance ltee				15,000	15,000(*f*)
St Jean de Matha–new Post Office					
Contract: Filles Malo Inc Ste Melanie (includes Ste Emilie de l'Energie and St Jacques de Montcalm)	220,891	1974-75		68,848	68,848
Land Purchase: Eugene Lessard				10,000	10,000(*f*)
St Jean Port Joli–Post Office Building–addition and improvements					
Contract: Chabot Construction Ltée Levis	172,861	1974-75		128,488	128,448
St Joseph du Lac–new Post Office					
Land Purchase: Guy Dumoulin				8,000	8,000(*f*)
St Lazare de Vaudreuil–new Post Office					
Land Purchase: E Boileau				6,000	6,000(*f*)
St Raymond Portneuf–Post Office Building–addition					
Contract: Paul Emile Alain Donnacona	134,372	1974-75		134,372	134,372
St Redempteur–Post Office Building					
Land Purchase: R Bergeron				11,000	11,000
St Zotique de Vaudreuil–new Post Office					
Land Purchase: Lionel Fournier				10,000	10,000(*f*)
Ste Anne des Monts–Post Office Building–addition					
Land Purchase: Vanville Francois				31,000	31,000
Ste Emilie de l'Energie–new Post Office					
Contract: Gilles Malo Inc Ste Melanie (includes St Jacques de Montcalm and St Jean de Matha)	220,891	1974-75		63,273	63,273
Land Purchase: L Arbour				8,000	8,000
Ste Eulalie–Post Office Building					
Land Purchase: Mrs. Gracia H Maheux				5,526	5,526
Ste Justine de Newton–new Post Office					
Land Purchase: R Lanthier				5,000	5,000(*f*)
Sherbrooke–Postal Station Jacques-Cartier					
Professional Fees: C Metros Sherbrooke–appraisal				2,500	2,500(*f*)
Land Purchase: Molson (Sherbrooke) Ltd	165,000	1974-75		165,000	165,000(*f*)
Stanstead–new Post Office					
Contract:					
Construction Cloutier & Fils Inc Lac Megantic (includes Beebe Plain and North Hatley)	198,889	1974-75		66,684	66,684
Taschereau–new Post Office					
Contract: Gildac Inc Val d'Or	150,762	1974-75		150,236	150,236
Venise en Quebec–new Post Office					
Land Purchase: R Samson				8,001	8,001(*f*)
Verdun–Postal Station–modifications to public spaces					
Professional Fees: Hebert & Lalonde Montreal–design and supervision				2,125	2,125
Quebec–Capital Region					
Cheneville–Post Office					
Land Purchase: Josephine Pilon				20,906	20,906(*f*)
Wakefield–Post Office					
Contract: Russell Judd & Lintemol Investments Ltd as a Joint Venture Ottawa	136,383	1974-75		136,383	136,383
Ontario–Capital Region					
Cornwall–Government of Canada Building–alterations 2nd Floor					
Professional Fees: Rysavy & Rysavy Ottawa–design and supervision				8,000	8,000(*f*)
Ottawa–Agriculture–ARI–Building No 1A					
Professional Fees:					
Giffels Assoc Ltd Rexdale					
–design and supervision	517,000	1974-75		60,000	60,000
–energy analysis				5,574	5,574
–soil investigation				5,853	5,853
–horizontal Silos					
Contract: J A Watters Ltd Vanier	108,285	1974-75		108,285	108,285(*f*)
Ottawa–Billings Bridge Area					
Land Purchase: S B I Management Ltd				54,500	54,500(*f*)
Ottawa–Booth Street–Laboratory Building					
Contract: Herbert Brune Construction Ltd Ottawa					
(Amends reporting in the 1973-74 Public Accounts)	125,222	1973-74		85,680	115,684
Ottawa–Booth Street–replacement of lighting system					
Professional Fees: J L Richards & Assoc Ltd Ottawa–design and supervision				5,150	5,150(*f*)

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS - *Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Ontario–Capital Region–Concluded					
Ottawa–Canadian Government Exhibition–provide temporary control enclosure Working Area 2nd Floor					
Professional Fees: Clapperton Engineering Ltd Ottawa–preliminary investigation drawing and specifications				2,928	2,928(*f*)
Ottawa–Capital Region Generally–General Purpose Laboratory–accommodation					
Professional Fees: Edward J Church Ottawa–design				6,397	6,397
Ottawa–Central Experimental Farm–Magnetic Lab–Quarantine Lab–alterations accommodational research projects					
Contract: F E Cummings Construction Co Ltd	113,841	1974-75		113,841	113,841(*f*)
Ottawa–Central Experimental Farm–Service Building					
Professional Fees: Shoeler & Heaton Architects Ottawa–design and supervision				23,237	23,237
Ottawa–Federal Court of Canada					
–study–links between existing and proposed buildings					
Professional Fees: Craig Zeidler Strong Toronto–study of links				9,688	9,688
–new construction					
Professional Fees:					
J D Barnes Ltd Surveyors Ottawa–preparation of topographic plan				3,263	3,263(*f*)
Craig Zeidler Strong Architects Toronto–develop client brief and cost estimates				45,035	45,035
–siting proposed building					
Professional Fees: Craig Zeidler Strong Architects Toronto–siting proposed building				10,000	10,000(*f*)
Ottawa–Greenbelt ADRI–buildings Nos 205 and 206					
Professional Fees: Miska Gale and Lang Ottawa–design and supervision				16,275	16,275
Ottawa–Lorne Building–investigate exterior cladding					
Professional Fees:					
W E Fancott Architect Ottawa–design				9,327	9,327
Marani Rounthwaite and Dick Architects Toronto–design and supervision	250,000	1974-75		166,107	166,107
Ottawa–National Gallery of Canada					
Professional Fees:					
G E Bemi and Associates Ottawa–preparation of models				4,094	4,094(*f*)
Fairhall and Moffat Ltd Ottawa–topographic plan				5,624	5,624(*f*)
Ottawa–National Research Council–Central Heating Plant					
–study location of heating and cooling mains					
Professional Fees: W P London and Assoc Ltd Niagara Falls–design				8,688	8,688
–air handling equipment study					
Professional Fees: Baris Frigon Hanley Ottawa–study and report				5,000	5,000(*f*)
Ottawa–National War Museum–air conditioning					
Professional Fees: Acres Consulting Service Toronto–design				15,000	15,000(*f*)
Ottawa–Pedestrain Hall Study–Wellington Street					
Professional Fees: Zeidler Partnership Architects Toronto–preparation of report				41,489	41,489
Ottawa–Public Archives Building–new construction					
Professional Fees:					
George Bemi and Assoc Ottawa					
–design and supervision				40,000	40,000
–study of proposed building				10,000	10,000
Ottawa–Royal Canadian Mounted Police–Headquarters–alterations to sewer and water mains					
Professional Fees: Ogilvy and Hogg Architects Ottawa–valuation				7,970	7,970
Ottawa–Supreme Court of Canada–update plans					
Professional Fees: Craig Zeidler Strong Architects–prepare floor layout				8,112	8,112
Ottawa–Urban Affairs–temporary cooling and heating–NRC					
Professional Fees: Clemann Large and Patterson Ottawa–design and supervision				2,700	2,700
Smiths Falls–Government of Canada Building					
Land Purchase: James McKenna				18,000	18,000(*f*)
Ontario					
Don Mills –alterations and repairs for National Health and Welfare					
Contract: Ross Clair contractors Toronto	112,939	1974-75		112,939	112,939(*f*)
Downsview–alterations AES Building					
Contract: V K Mason Construction Ltd Toronto	144,524	1974-75		140,115	140,115
Professional Fees: Brook Carruthers and Shaw Toronto–structural engineers				9,996	9,996(*f*)
Exeter–Post Office					
Contract: Logan Contracting Ltd Stratford	148,373	1973-74		34,488	148,373(*f*)
Hamilton–LMS installation and air conditioning					
Professional Fees: Prack Partners Architects Hamilton–design and supervision	110,475	1974-75		54,760	54,760
Ignace–SP4 modified					
Contract: George G Matson Construction Ltd Thunder Bay	191,612	1973-74		107,140	107,140
Mitchell–construction of Post Office					
Contract: Robinson Construction Co Mitchell	148,900	1974-75		31,596	73,170
Thunder Bay–National Revenue Building					
Contract: Tom Jones and Sons Ltd Thunder Bay	278,800	1974-75		52,012	52,012

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Continued*					
Unlisted Projects–*Continued*					
Ontario–Concluded					
Toronto					
–alterations and repairs to Tenth Floor Statistics Canada					
Contract: Beaver Cook and Leitch Ltd Toronto	164,411	1974-75		160,657	160,657
–alterations to POD Vehicle Garage					
Contract: Ally Construction Co Ltd Toronto	132,098	1973-74		132,098	132,098(*f*)
–Postal Station "C"					
Contract: Terra Construction Co (operated by Geos Co Ltd) Toronto	160,086			50,976	160,086(*f*)
Windsor					
–Postal Station "A"					
Contract: Delta Construction (Windsor) Ltd Windsor	168,904	1973-74		12,304	168,904(*f*)
–Postal Station "B" Letter Carrier Depot No 2					
Contract: Delta Construction (Windsor) Ltd Windsor	160,720	1973-74		29,590	160,720(*f*)
Manitoba					
Souris–Post Office					
Contract: C T G General and Management Contracts St Norbert	115,562	1973-74		115,562	115,562(*f*)
Saskatchewan					
Fort Qu'Appelle–Nurses residence					
Contract: G Hahn Contracting Fort Qu'Appelle Sask	216,107	1974-75		62,259	62,259
Professional Fees: Wm Kelly Architect Regina–design and supervision	14,950			12,476	12,476
Frenfell–Post Office					
Contract: Greig Construction Fort Qu'Appelle	150,553	1974-75		39,845	39,845
Outlook–Post Office					
Professional Fees: Cambrian Engineering Group Ltd Saskatoon–design and inspection	6,280			2,880	2,880
Radisson–Post Office–additions and alterations					
Professional Fees: Underwood McLellan and Associates Saskatoon–supervision	4,630			2,114	2,114
Alberta					
Calgary–Main Post Office–renovations and additions					
Professional Fees: Tri-Ed Management Edmonton–quantity surveying	25,000			3,822	3,822
Calgary–Northern Electric Building					
Professional Fees: Tri-Ed Management Edmonton–quantity surveying	25,000			2,046	2,406
Gibbons–Post Office					
Land Purchase: Linden Ackroyd				10,020	10,020
Stony Plain–Post Office					
Contract: Friedrich Construction Ltd Edmonton	102,904	1973-74		9,558	102,904(*f*)
Wahamum–Post Office					
Land Purchase:					
J & E Couch				21,000	21,000
K D Finlayson				6,000	6,000
Northwest Territories					
Inuvik–New Trades Workshop facilities					
Contract: Pool Construction Ltd Edmonton Alta	163,323	1973-74		4,469	163,323(*f*)
Pine Point Housing					
Contract: Joslyn and Olsen Contractors Ltd Edmonton Alta	130,176	1973-74		100,316	130,176(*f*)
Yellowknife–Post Office					
Land Purchase: Canadian National Railway				115,000	115,000
British Columbia					
Armstrong–Post Office–addition					
Professional Fees: Jang Engineering North Vancouver–engineering				3,805	3,805
Chase–Post Office–replace retaining wall					
Professional Fees: B W Brooker (BC) Ltd Kamloops-engineering				2,637	2,637
Douglas–Customs Building–inspection facilities					
Contract: Seaward Construction Ltd Surrey	155,030	1974-75		155,030	155,030(*f*)
Invermere–Post Office -addition					
Land Purchase: Village of Invermere				10,000	10,000
Kelowna–Post Office–addition					
Professional Fees: C F Roberts Vancouver–architect				7,113	7,113
Mount Lehman–Post Office–construction					
Land Purchase: Phyllis Horn				24,791	24,791
New Westminster–Port Moody–Postal Station					
Contract: Bengal Construction Co Ltd Vancouver	147,068			1,556	147,068(*f*)
Pacific Highway–Customs–inspection facilities					
Professional Fees: Hawthorn Mansfield Vancouver–architect				8,024	8,024
Qualicum Beach–Post Office–construction					
Professional Fees: Jang Engineering North Vancouver–engineering				2,085	2,085
Land Purchase: H C Large				14,941	14,941
Sechelt–Post Office–construction					
Contract: Gaines Construction Ltd Gibsons	151,798	1974-75		137,324	137,324

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
Single Purpose Buildings–*Concluded*					
Unlisted Projects–*Concluded*					
British Columbia–Concluded					
Vancouver–convert Post Office to Letter processing plant					
Contract: Mainland Construction Ltd Vancouver	284,491	1974-75		189,472	189,472
Professional Fees: Choukalos Woodburn Maranda Vancouver–engineering				73,360	73,360
Vancouver–Postal Station A–alterations and improvements					
Contract: Seaward Construction Ltd Surrey	127,577	1974-75		127,577	127,577(*f*)
Victoria–Mail Processing Plant					
Professional Fees:					
Johnston and Associates Vancouver–management consultant				7,900	7,900
Wade Stockdell and Blewett Victoria–architect				49,962	49,962
Yukon Territory					
Whitehorse–Building 201 (Takhini)–alterations and renovations					
Contract: Raymond Enterprises Ltd Abbotsford BC	160,295	1974-75		137,955	137,955
Advanced Planning					
Ontario					
Kingston–Postal Station 'A'					
Land Purchase: Swan Carty and Belch in Trust				51,500	51,500
New Dundee–Post Office–feasibility study					
Land Purchase: Gordon Hamacher				10,000	10,000
Scarborough					
–Postal Station 'D'					
Land Purchase: Royal Bank of Canada	167,500	1974-75		167,500	167,500(*f*)
–Postal Station 'F'					
Land Purchase: Thomas Seeley Construction Ltd				8,000	8,000
Shakespeare–Post Office Site Study					
Land Purchase: Melvin Schmidt				10,000	10,000
Windsor–Mail Processing Plant					
Professional Fees: W C Crosbie Architects Windsor–architectural services	175,000	1974-75		83,984	83,984
Land Purchase: O Imhoff				66,700	66,700
MARINE PROGRAM–Capital expenditures including expenditures on works on other than Federal property					
Industry Support					
Listed Projects					
Newfoundland					
Long Pond–harbour improvements			595,000		
Contract: Gid Sacrey Limited St John's	200,679	1973-74		200,679	200,679(*f*)
Springdale–wharf extension					
Contract: Diamond Construction (1961) Ltd Fredericton NB	207,301	1973-74		154,557	207,301(*f*)
Terrenceville–wharf reconstruction			400,000		
Contract: Metro Engineering and Construction St John's	373,732	1974-75		371,083	371,083
Nova Scotia					
Yarmouth–wharf			800,000		
Contract: McNamara Corporation Ltd Whitby Ont	2,839,110	1974-75		947,608	947,608
Professional Fees: Speed & Speed Halifax NS–real estate appraisal				3,700	3,700(*f*)
Shag Harbour–harbour improvements			14,000		
Contract: Mosher and Rawding Limited Liverpool NS	296,578	1973-74		12,295	296,578(*f*)
Quebec					
Les Mechins–wharf construction			559,000		
Contract: Gulf Maritime Construction Ltd Matane	524,601	1973-74		29,767	524,601(*f*)
Miguasha–wharf reconstruction			600,000		
Contract: Quebec Engineering Ltd Montreal	634,250	1974-75		121,802	121,802
Sorel–protection Wall			600,000		
Contract: Turnbull Construction Lavaltire	1,233,410	1973-74		602,373	1,082,434
St Jean Port Joli–wharf extension			300,000		
Fort George–remedial works			900,000		
Contract: Construction du St Laurent Villeneuve	1,277,250	1974-75		1,277,250	1,277,250(*f*)
Ontario–Capital Region					
Cornwall–Harbour improvements					
Contract: C A Pitts Engineering Construction Co Toronto	670,272	1971-72		79,493	670,252(*f*)
Ontario					
Canada/USA–Agreement on Great Lakes Water Quality			375,000		
Professional Fees:					
David Estrin Toronto Ont–legal consultants				4,941	4,941(*f*)
Queen's University Kingston–engineering consultants				15,165	19,165(*f*)
Environment Ottawa–engineering consultants				100,000	100,000
R L Walker Ottawa–engineering consultants				26,724	26,724

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
MARINE PROGRAM–*Continued*					
Industry Support–*Continued*					
Listed Projects–*Continued*					
Ontario–Concluded					
Thunder Bay–harbour improvements			603,000		
Contract:					
McNamara Corporation Whitby	280,903	1974-75		280,903	280,903
McNamara Corporation Whitby	497,670	1974-75		54,525	54,525
Northwest Territories					
Mackenzie River					
–survey			36,000		
–miscellaneous expenses				35,220	791,980
–vertical control					
Professional Fees: Energy, Mines and Resources–Geodetic Services Ottawa				75,000	135,000
–dredge replacement			35,000		
Norman Wells–wharf			703,000		
Contract: Yukon Construction Co Ltd Edmonton Alta	668,796	1973-74		406,940	539,024
British Columbia					
Bella Bella–wharf reconstruction			390,000		
Contract: Leader Construction Co Ltd Calgary Alta	336,240	1973-74		128,225	344,285
Fraser River–North Arm Channel Improvements					
Contract: Sceptre Dredging Ltd Richmond	248,599	1973-74		13,639	248,599(*f*)
Klemtu–wharf and float construction			250,000		
Contract: Minette Bay Marina Ltd Kitimat	278,344	1973-74		128,954	278,344(*f*)
Port McNeil–wharf reconstruction					
Contract: Quadra Construction Ltd Vancouver	325,510	1974-75	309,000	154,800	154,800
Newfoundland					
Bay de Verde–wharf reconstruction					
Contract: Babb Construction Ltd Harbour Grace	211,483	1973-74		155,055	207,013
Burgeo–wharf extension					
Contract: Power Construction Limited St John's	104,769	1974-75		104,769	104,769(*f*)
L'Anse au Clair–harbour improvements					
Contract: Gid Sacrey Limited St John's	154,330	1973-74		40,370	154,330(*f*)
Port au Choix–wharf improvements					
Contract: Gid Sacrey Limited St John's	127,555	1973-74		30,206	127,555(*f*)
Prince Edward Island					
North Rustico–retaining wall					
Contract: Noye Raynor Ellerslie				21,000	21,000
Red Head–harbour improvements					
Contract: Noye Raynor Ellerslie				11,000	11,000
Tignish–harbour improvements					
Contract: Northumberland Construction Ltd St Eleanors	204,740	1973-74		12,000	196,242(*f*)
New Brunswick					
Dalhousie–dredging					
Contract: Verreault Navigation Inc Les Mechins Que	132,789	1974-75		132,789	132,789(*f*)
Professional Fees: Seaboard Surveys Fredericton–sounding survey	5,026			5,026	5,026(*f*)
Quebec					
Champlain–protection works					
Contract: Trottier et Rivard Ste Anne de la Perade	120,030	1974-75		120,030	120,030
Chandler–wharf improvements					
Contract: Gravel et Caux Inc Quebec					
(Amends reporting in the 1973-74 Public Accounts)	112,264	1973-74		72,764	112,264
Ile Val d'Or–protection wall					
Contract: Rosaire Savard & Fils Ltée St Marc des Carrieres	126,662	1974-75		126,662	126,662(*f*)
Matane–protection works					
Contract: Rosaire Savard & Fils Ltée St Marc des Carrieres	619,250	1974-75		227,822	227,822
Newport Point–dredging					
Contract: Verreault Navigation Les Méchins	146,587	1973-74		96,587	146,587(*f*)
Rivière-du-Loup–dredging					
Contract: Verreault Navigation Les Méchins	126,803	1974-75		126,803	126,803(*f*)
St Charles River–spillways construction to complete					
Contract: Les Constructions du St Laurent Ltd Quebec	141,331			73,952	141,331(*f*)
Vercheres–protection works					
Contract: Turnbull Construction Lavaltrie	160,400	1973-74		160,400	160,400(*f*)
Ontario–Capital Region					
Ottawa–river pleasure craft navigation					
Professional Fees: Pluritec Consultants Shawinigan Que–feasibility study				26,427	41,807

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Continued*					
MARINE PROGRAM–*Concluded*					
Industry Support–*Continued*					
Listed Projects–*Continued*					
Ontario					
Mitchell Bay–dredging, artificial spoil disposal island					
Contract: Dean Construction Company Ltd Tecumseh (Amends reporting in the 1973-74 Public Accounts)	192,125	1973-74	120,897		*192,125(*f*)
Newcastle–breakwater construction marina policy					
Contract: Canadian Dredge and Dock Co Ltd Toronto *(Amends reporting in the 1973-74 Public Accounts)	176,190	1973-74			*176,190(*f*)
Port Burwell–shore protection					
Contract: Village of Port Burwell	175,000	1974-75		129,473	129,473
Sarnia–shore protection					
Contract: Sarnia Indian Band and City of Sarnia	153,000	1974-75		147,654	147,654
Thunder Bay–small boat facilities Stage II					
Contract: Thunder Bay Harbour Improvements Thunder Bay (Amends reporting in the 1973-74 Public Accounts)	163,670	1973-74		63,320	163,670(*f*)
Saskatchewan					
Regina–dredging					
Professional Fees: Wascana Centre Authority Regina–engineering *(Amends reporting in the 1973-74 Public Accounts)				7,644	*49,827
Northwest Territories					
Hay River–re-powering of M V Hugh A Young					
Professional Fees: Northern Transportation Company Limited Edmonton Alta–consultant services				40,741	40,741
British Columbia					
Fraser River–St Mungo Bend Boulder removal					
Contract: Fraser River Piledriving Co Ltd New Westminster	242,873	1973-74		200,573	242,873(*f*)
Esquimalt–graving dock lunchroom renewal					
Contract: Wheaton Construction Co Ltd Victoria	104,176	1974-75		104,176	104,176(*f*)
New Westminster and Steveston–ship to shore sewage facilities					
Contract: Argus Installations Burnaby	105,798	1973-74		82,290	105,798(*f*)
Port Hardy–harbour extension					
Contract: Fraser River Piledriving Co Ltd New Westminster	217,858	1973-74		14,737	217,858(*f*)
Tahsis–wharf removal					
Contract: Quadra Construction Co Ltd Vancouver	123,135	1974-75		123,135	123,135
Advance Planning					
Newfoundland					
Stephenville–public wharf					
Professional Fees:					
Underwater Visual System Mount Peal–sounding survey				9,507	9,507
Ramea–Survey-Atlantic Surveys St John's–sounding survey				2,223	2,223
Nova Scotia					
Various projects					
Professional Fees: R J Pickett Moncton–engineering				3,200	3,200(*f*)
Quebec					
Champlain–protection works					
Professional Fees: George Gariépy Trois Rivieres–land survey				2,900	2,900
Tadoussac–wharf improvements					
Professional Fees: Cie Nationale Forage Montreal–borings				6,150	6,150
Champlain–wharf improvements					
Professional Fees: Cie Nationale Forage Montreal–borings				6,590	6,590
St Jean Port Joli–wharf improvements					
Professional Fees: Terratech Ltée Montreal–borings					
*(Amends reporting in the 1973-74 Public Accounts)				8,906	11,451*
British Columbia					
Fraser River–sediment study					
Professional Fees: British Columbia Research Vancouver–engineering				30,086	55,000
TRANSPORTATION AND OTHER ENGINEERING PROGRAM–Capital expenditures including expenditures on works on other than Federal property					
Transportation Facilities					
Listed Projects					
Newfoundland					
Terra Nova National Park–paving Trans-Canada highway			795,000		
Contract: Diamond Construction (1961) Limited Fredericton NB	1,504,074	1973-74		682,447	1,504,074(*f*)

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
PUBLIC WORKS–*Concluded*					
TRANSPORTATION AND OTHER ENGINEERING PROGRAM–*Concluded*					
Transportation Facilities–*Concluded*					
Listed Projects–*Concluded*					
New Brunswick					
Matapedia–Interprovincial Bridge–New Brunswick–Quebec–Federal Government Share			100,000		
Contract: L J Gallant Construction Ltd Atholville	55,450	1974-75		53,786	53,786
Ontario–Capital Region					
Ottawa–Heron road interchange					
Contract: Regional Municipality of Ottawa-Carleton Ottawa	1,043,922	1970-71		19,929	1,043,929(*f*)
Alberta					
Banff National Park–four laning Trans-Canada Highway			72,000		
Professional Fees: Lombard North Group Calgary–environmental study	317,000			82,987	197,012
Glacier National Park–snowshed					
Professional Fees:					
Lombard North Group Calgary–environmental study	4,500			3,000	3,000
De Leuw Cather Edmonton–engineering consultant	3,000			2,986	2,986
British Columbia					
North West Highway System–reconstruction and paving Mile 83.6 to 317			4,950,000		
Mile 206 to 231					
Contract: New West Construction Co Ltd Edmonton Alta	3,412,131	1972-73		475,110	3,412,397
Mile 234 to 250					
Contract: Keen Industries Ltd Fort Nelson BC	242,916	1974-75		240,464	240,464
Mile 275 to 291					
Contract: Tackama Forest Products Ltd Fort Nelson BC	153,800	1974-75		75,902	75,902
Mile 292 to 300					
Contract: Edgeworth Construction and Rentals Ltd Prince George BC	931,879	1974-75		931,879	931,879
Mile 296					
Professional Fees:					
Golden Brawner & Associates Vancouver BC–consulting engineers				15,051	15,051
Northwest Hydraulics Ltd North Vancouver BC–consulting engineers				16,920	16,920
Mile 93-317					
Northwest Highway System–reconstruction of bridges			2,000,000		
Beaver River Bridge Mile 206 Alaska Highway					
Contract: Keen Industries Ltd Fort Nelson	122,179	1973-74		2,129	122,179
Muskwa River Bridge Mile 297 Alaska Highway					
Contracts:					
Dillingham Corporation of Canada Ltd North Vancouver	932,218			196,838	932,218(*f*)
Dominion Bridge Co Ltd Vancouver	1,765,021			1,763,021	1,763,021(*f*)
Pine Tree Construction Co Ltd Burnaby	681,772			106,799	106,799
Professional Fees: Gam-x Inspection North Vancouver–consulting engineer				48,956	48,956
–rehabilitation due to flood damage			1,300,000		
Contracts:					
Bruce Rome Construction Whitehorse YT	296,328	1974-75		296,328	296,328
E Lobe Whitehorse YT	198,109	1974-75		198,109	198,109(*f*)
Prism Enterprises Ltd Kelowna	214,843	1974-75		75,960	75,960
Wedhorn Ventures Fort Nelson	245,956	1974-75		245,956	245,956(*f*)
Professional Fees:					
Bottler Parish Trimble Vancouver–engineering				8,000	8,000
L Grimble Edmonton Alta–engineering				2,295	2,295
McNair Survey Vancouver–surveyors				2,946	2,946
Swan Wooster Vancouver–engineering				3,019	3,019
Mount Revelstoke National Park–paving Mile 0 to 7.9 Trans Canada Highway					
Professional Fees: Limbard North Group Calgary Alta–environmental consultants	3,000			2,900	2,900(*f*)
Yukon Territory					
North West Highway System–reconstruction of Bridges–					
Bougie Creek Bridge Mile 1299 Alaska Highway					
Contract: Barnett McQueen Co Ltd Richmond BC	351,150	1973-74		82,354	351,150(*f*)
–reconstruction and paving					
Silver Creek Mile 1052 Alaska Highway					
Contract: Solro Construction Ltd Calgary Alta	160,955	1974-75		160,955	160,955

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
REGIONAL ECONOMIC EXPANSION					
Newfoundland					
Burgeo–water supply system					
Contract: Gorman, Butler and Associates–consultants	115,000	1966-67			106,313(*f*)
Ramea					
–water supply system					
Contract: Babb Construction Ltd	458,800	1968-69			454,432(*f*)
–water supply system					
Contract: Foundation Company of Canada Ltd	425,000	1973-74		408,583	408,583
Manitoba					
Beausejour–water and sewer extensions					
Contract: Nelson River Construction Co Ltd	117,031	1973-74		60,965	117,031(*f*)
Brandon					
–sewage disposal plant construction					
Contract: V K Mason Construction Co Ltd	803,923	1973-74		278,120	803,607(*f*)
–watermain and storm sewer construction					
Contract: Nelson River Construction Co Ltd	207,417	1972-73		1,931	201,753(*f*)
–storm sewer and drainage ditch construction					
Contract: Nelson River Construction Co Ltd	131,679	1973-74		4,780	121,609(*f*)
Dauphin					
–water supply and waste disposal facilities construction					
Contract: Nelson River Construction Co Ltd	275,642	1973-74		13,974	263,033(*f*)
–watermains					
Contract: Dominion Construction & Arlington Lumber Ltd	517,685	1974-75		432,891	432,891
Roblin–community pasture land clearing					
Contract: John Kehler Enterprises Ltd	110,850	1973-74		43,282	94,566(*f*)
Selkirk–sewage collection system construction					
Contract: Nelson River Construction Co Ltd	459,163	1973-74		385,860	420,179
Steinbach					
–primary lift station and aeration equipment					
Contract: A K Penner & Sons Ltd	181,890	1974-75		36,040	36,040
–sewer extension					
Contract: Taillieu Construction Ltd	287,378	1974-75		205,024	205,024
–water and sewer extensions					
Contract: Diamond Ready Mix Concrete Ltd	294,581	1974-75		48,904	48,904
–water and sewer extensions					
Contract: Diamond Ready Mix Concrete Ltd	302,033	1974-75		132,764	132,764
Swan River–iron removal plant and reservoir–pipelines					
Contract: Town of Swan River	202,914	1974-75		129,415	129,415
The Pas					
–widening and surfacing road					
Contract: Borger Industries Ltd	452,000	1973-74		321,966	440,836
–street paving, Block E					
Contract: Borger Industries Ltd	247,100	1974-75		54,859	54,859
Winkler					
–water and domestic sewer mains					
Contract: John P Enns Construction Ltd	104,176	1974-75		75,801	75,801
–industrial subdivision sewer and water					
Contract: John P Enns Construction Ltd	319,923	1974-75		198,352	198,352
Saskatchewan					
Esterhazy–modifications to water treatment plant, reservoir and pumphouse					
Contract: Graham Construction Ltd	685,669	1974-75		430,942	430,942
Estevan–sewage lagoon extension					
Contract: City of Estevan	254,975	1974-75		252,508	252,508
Hudson Bay–treated water storage reservoir					
Contract: Piggott Construction Ltd	151,430	1974-75		129,989	129,989
Lloydminster					
–sanitary sewer trunk mains					
Contract: Bell & Fountain Contractors Ltd	170,134	1974-75		135,878	135,878
–watermains					
Contract: Bell & Fountain Contractors Ltd	499,642	1974-75		163,876	163,876
–raw water reservoir					
Contract: Brodsky Enterprises Ltd	159,820	1974-75		152,190	152,190(*f*)
–raw water pumphouse, fire pumps, water treatment modifications					
Contract: Trans-Canada Contractors (1973) Ltd	552,022	1974-75		409,701	409,701
Maple Creek–water supply main					
Contract: Greenslade's Welding & Construction Ltd	218,604	1974-75		174,046	174,046
Moose Jaw					
–watermains and sanitary sewer mains construction					
Contract: City of Moose Jaw	341,325	1973-74		253,200	316,053
–water and sanitary sewer mains construction					
Contract: Wappel Concrete & Construction Co Ltd	210,965	1974-75		202,350	202,350(*f*)

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
REGIONAL ECONOMIC EXPANSION–*Concluded*					
Saskatchewan–Concluded					
North Battleford–construction of water line and discharge main					
Contract: Quibell Trenchways Ltd	172,039	1974-75		82,233	82,233
Rosetown–water treatment plan extension					
Contract: Aurora Construction	175,166	1974-75		103,897	103,897
Swift Current					
–water storage reservoir construction					
Contract: Piggott Construction Ltd	162,328	1973-74		6,665	150,035(*f*)
–water and sewage pumping stations construction					
Contract: Baker's Electric Ltd	112,000	1974-75		84,066	84,066
–watermain extension					
Contract: Irvin Benkendorf Construction Ltd	215,292	1974-75		174,032	174,032
Weyburn–sewage force main construction					
Contract: City of Weyburn	247,000	1974-75		198,376	198,376
Alberta					
Brooks					
–outlet canal construction					
Contract: Richardson Brothers (Olds) Ltd	195,810	1974-75		110,022	110,022
–railway syphon crossing construction					
Contract: Buildall Construction	534,926	1974-75		431,070	431,070
Calgary					
–canal headgate and sluiceway abutment					
Contract: Canada Construction Co Ltd	600,693	1973-74		285,686	549,633(*f*)
–supply and fabrication of reinforcing steel					
Contract: Concrete Reinforcing Engineering Ltd	163,000	1974-75		143,512	143,512(*f*)
–construction of south abutment, main weir and sluiceway					
Contract: Poole Construction Ltd	2,261,560	1974-75		1,891,209	1,891,209
–construction of gates and hoists–Bow River					
Contract: Heede International Ltd	781,028	1974-75		605,825	605,825
Carseland–Carseland Dam–gates and hoists					
Contract: Great West Steel Industries Ltd	141,147	1972-73		7,007	129,054(*f*)
Coaldale–extensions to water treatment plant	342,170	1974-75		334,363	334,363
SOLICITOR GENERAL					
Correctional Services					
Atlantic Region					
Springhill Medium Security Institution Springhill NS					
–*recreation building Phase II					
Contract: Bluden Construction Ltd	287,530	1973-74		286,641	286,641
–*security construction					
Contract: Bluden Construction Ltd	**259,218	1973-74		120,421	259,218
–*recreation building					
Contract: Metal Buildings Ltd	**110,590	1972-73		1,500	110,590(*f*)
Dorchester Penitentiary Dorchester NB					
–*Mobile office units					
Contract: Patrick L Williams & Son Ltd	100,577	1974-75		67,197	67,197
–renovations to building B-6					
Contract: Norcon Construction Ltd	**122,164	1973-74		20,076	122,164(*f*)
–*electrical renovations					
Contract: Brunswick Electric Ltd	324,957	1974-75		254,630	254,630
Quebec Region					
Laval					
–*guard tower construction					
Contract: Duquette Construction Ltée	117,934	1974-75		96,227	96,227
–*alterations to buildings A-12 and B-9					
Contract: Cité Construction Compagnie Ltée	229,405	1974-75		15,068	15,068
–*correctional development centre Phase I					
Contract: Seal Construction of Canada Ltd	559,900	1974-75		62,205	62,205
Laval-Cowansville-St Anne des Plaines					
–*security guard towers Phase II					
Contract: Alftar Construction Inc.	245,983	1974-75		218,821	218,821
–*improved security fencing Phase I					
Contract: Bell Air Fences Limited	**331,356	1973-74		85,630	331,356(*f*)
Ste Anne des Plaines					
–*improvement to personnel office					
Contract: Northal Construction Ltd	101,464	1974-75		101,464	101,464(*f*)

*Contract awarded through Department of Public Works
**Amends reporting in previous years Public Accounts

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Continued*					
Correctional Services–*Continued*					
Quebec Region–Concluded					
Cowansville					
–*addition to cell blocks 8-9-10-11					
Contract: Alftar Construction Inc	**224,748	1973-74		79,955	224,748(*f*)
–*underground services replacement Phase II					
Contract: Jasmin Construction Inc	138,000	1974-75		28,950	28,950
–*guard tower construction					
Contract: Duquette Construction Ltée	129,806	1974-75		112,107	112,107
Ontario					
Kingston					
–*Alterations to administration office Bldg B-8					
Contract: Emmons & Mitchell Construction Ltd	153,049	1974-75		111,035	111,035
–*Staff College Dorm/Gym Phase II					
Contract: L M Welter Ltd	129,544	1974-75		129,544	129,544(*f*)
–*Staff College addition classroom/gym wing					
Contract: Smith Buildings Systems & Supply Ltd	**500,304	1973-74		344,081	493,260
Millhaven					
–*new isolation wall					
Contract: J Kemp Construction Ltd	125,556	1974-75		114,886	114,886
–reinforcing cell walls					
Contract: Hydraulicrete of Canada Co Ltd	172,507	1973-74		172,507	172,507(*f*)
–*exterior security fence lighting					
Contract: J S Electric Ltd	**135,194	1972-73		22,086	135,194(*f*)
Beaver Creek					
–*new dining hall and kitchen					
Contract: Elrose Construction Company	**228,255	1973-74		156,967	223,777
Joyceville					
–*alterations to living units					
Contract: Normand and Fleming Ltd	115,150	1974-75		115,150	115,150(*f*)
–*addition to staff lounge					
Contract: J Kemp Construction Ltd	103,208	1974-75		103,208	103,208(*f*)
–*construction of new sally port control building					
Contract: J Kemp Construction Ltd	123,275	1974-75		82,795	82,795
–additional perimeter fencing					
Contract: Frost Steel and Wire Co Ltd	**465,000	1973-74		290,283	427,283
Warkworth					
–*addition to living units					
Contract: Miron-Wiggers Construction Ltd	**119,620	1973-74		32,261	119,620(*f*)
–*additional perimeter fencing					
Contract: Supreme Fence Ltd	**227,225	1973-74		136,421	227,225(*f*)
–*sewage plant modification					
Contract: P L S Construction Ltd	110,610	1974-75		110,610	110,610(*f*)
Prairie Region					
Stony Mountain Man					
–*tower replacement					
Contract: H J Funk & Sons Ltd	158,626	1974-75		135,765	135,765
–*reception and induction centre					
Contract: H J Funk & Sons Ltd	**203,467	1973-74		44,518	203,467(*f*)
Prince Albert Sask					
–*roof and yard lighting					
Contract: P A Electric Service Centre Ltd	231,850	1974-75		83,559	83,559
–*renovation kitchen laundry etc					
Contract: Piggott Construction Limited	**1,374,352	1971-72		514	1,374,352(*f*)
–*new hospital psychiatric unit					
Contract: Pearson Western Limited	**399,247	1973-74		239,766	399,247
–*roadway construction Phase I					
Contract: Barzula & Burkasky Ltd	152,930	1974-75		32,838	32,838
Drumheller Alta					
–*improved security					
Contract: McLellan Supply Ltd	**280,487	1973-74		155,536	280,487
–*housing units					
Contract: Greene Construction Co Ltd	**142,741	1973-74		55,991	142,741(*f*)
Bowden Alta					
–*security fence and roadway					
Contract: W R Sandquist Construction Ltd	**588,067	1973-74		441,157	588,067(*f*)
–*access road					
Contract: W R Sandquist Construction Ltd	199,974	1974-75		199,974	199,974

*Contract awarded through Department of Public Works.
**Amends reporting in previous years Public Accounts.

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Continued*					
Correctional Services–*Concluded*					
Prairie Region–Concluded					
New Westminster BC					
–*alterations to buildings					
Contract: Seaward Construction Ltd	282,003	1974-75		228,004	228,004
–*addition to building					
Contract: Bird Construction Co Ltd	145,211	1974-75		145,211	145,211
William Head					
–*double fence and installation of Berka wire					
Contract: K C Johnston Construction Ltd	117,911	1973-74		93,533	117,911(*f*)
Matsqui					
–*improved fence and yard lighting					
Contract: C H E Williams Co Ltd	136,340	1973-74		90,090	136,340
–*improved security fence and Berka wire					
Contract: A I M Steel Ltd	171,789	1974-75		43,239	171,789(*f*)
Mission BC					
–*supply and install structural steel and joist					
Contract: Great West Steel Industries Ltd	242,530	1974-75		213,013	213,013
–*supply and install metal siding					
Contract: J K Campbell & Associates Ltd	118,232	1974-75		53,000	53,000
–*excavation–concrete etc					
Contract: Walter Cabott Construction Ltd	1,225,794	1974-75		612,156	612,156
–*supply and install electrical systems project					
Contract: Horizon Electric Ltd	961,919	1974-75		117,256	117,256
–*construction of medium security institution					
Contract: Metromechanical Co Ltd	1,247,709	1974-75		51,918	51,918
–*supply and install fence and gates					
Contract: Tree Island Fence Co	293,410	1974-75		62,994	62,994
–*supply and install miscellaneous metals					
Contract: X L Iron Works Ltd	154,759	1974-75		20,407	20,407
–*supply and install unit masonry					
Contract: Penderson & MacTaggart Ltd	179,775	1974-75		35,713	35,713
–*utilities and site					
Contract: Gar-West Service Ltd	276,722	1974-75		239,851	239,851
Royal Canadian Mounted Police					
New Brunswick					
Moncton–*alterations to detachment quarters					
Contract: Parsons Construction Co Ltd	240,652	1973-74		330	240,652(*f*)
Nova Scotia					
Halifax–*divisional hearquarters					
Contract: The Foundation Co of Canada	2,088,464	1973-74		1,276,995	2,088,464
Truro–*Alterations to detachment					
Contract: D & E Industries Ltd	214,261	1973-74		1,727	214,261(*f*)
Prince Edward Island					
Charlottetown–*alterations to barracks					
Contract: Bagnalls' Mills Ltd	125,656	1972-73		3,231	125,656(*f*)
Newfoundland					
Mary's Harbour–*detachment building					
Contract: B V Woodworkers Ltd	179,025	1973-74		177,542	177,542
Quebec					
Montreal–*divisional headquarters					
Contract: Beaver Cook & Leitch Ltd	7,404,190	1971-72		116,997	7,404,190
Ontario					
Pakenham–*purchase of land					
Contract: Kirkland & Murphy				35,000	35,000
Manitoba					
Wabowden–*purchase of land					
Contract: Canadian National Railway Co				6,151	6,151
Saskatchewan					
Buffalo Narrows–*detachment quarters					
Contract: McNevin Construction Ltd	168,955	1972-73		443	168,955(*f*)
Consul–*detachment building and garage					
Contract: Knutson Construction Co (1965) Ltd	140,676	1974-75		126,690	126,690
Cumberland House–*detachment renovations					
Contract: Bomac Construction Ltd	214,054	1972-73		2,266	214,054

*Awarded through the Department of Public Works

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
SOLICITOR GENERAL–*Concluded*					
Royal Canadian Mounted Police–*Concluded*					
Saskatchewan–Concluded					
La Loche–*detachment quarters					
Contract: McNevin Construction Ltd	150,772	1972-73		1,489	150,772(*f*)
Prince Albert–*construction of hangar					
Contract: Smith Bros & Wilson	182,063	1972-73		152	182,062
Regina					
–*central heating plant modifications					
Contract: Bird Construction Co Ltd	556,971	1971-72		432	557,216
–*construction of barrack block					
Contract: Buildall Construction Ltd	4,215,463	1974-75		123,730	123,730
–*accommodation for female recruits					
Contract: Hilsden & Co Ltd	216,240	1974-75		216,240	216,240
–*alterations to electrical distribution system					
Contract: Poole Construction Ltd	179,938	1974-75		179,938	179,938
–*replace floor in drill hall					
Contract: Smith Bros & Wilson Ltd	147,837	1974-75		147,837	147,837
Stoney Rapids–*detachment complex redevelopment					
Contract: A E Design Enterprises Ltd	370,156	1974-75		370,156	370,156
Alberta					
Elk Point–*detachment building					
Contract: Fraser and Sons Construction Ltd	239,400	1974-75		153,150	153,150
Innisfail–*construction of dog kennels					
Contract: Timcon Construction Ltd	158,625	1974-75		158,625	158,625
Jasper–*detachment quarters					
Contract: Arrow Management Ltd	373,999	1973-74		13,585	373,999(*f*)
Valleyview–*purchase of land					
Worley F Rossen				15,000	15,000
British Columbia					
Chase–*purchase of land					
Contract: Ernest Butterworth				9,500	9,500
Dease Lake–*purchase of land					
Contract: Virginia Anderson				14,984	14,984
Fort St John–*alterations to detachment quarters					
Contract: Raymond Enterprises Ltd	146,690	1972-73			146,690
Smithers–*detachment building					
Contract: Raymond Enterprises Ltd	436,710	1973-74		349,634	401,049
Vancouver–*crime detection laboratory					
Contract: H Haebler Co Ltd	1,600,751	1973-74		601,789	1,599,681
Vanderhoof–*purchase of land					
Contract: J E T Holdings Ltd				39,948	39,948
Northwest Territories					
Clyde River–*detachment building					
Contract: Atco (Quebec) Ltée	113,548	1974-75		105,448	105,448
Yellowknife–*sub-division headquarters building					
Contract: Poole Construction Ltd	713,679	1973-74		570,082	713,679
TRANSPORT					
HEADQUARTERS PROGRAM					
Ontario					
Cornwall					
*Bird Construction Co Ltd					
Management Services–Design and construction Transport–design and construction Transport Training Institute	499,969	1974-75	44,500	30,643	30,643
***Built Environment Co-ordinators Ltd					
–Consulting Services–Transport Training Institute	120,675	1973-74	92,500	84,629	111,862
*Dominik Thompson Laframboise Mallette					
Professional Fees: Architects and Engineers Transport Training Institute	1,384,000	1974-75	270,000	241,607	241,607
*Kurtz & Steel Ltd					
Project control Transport Training Institute	508,360	1974-75	50,000	31,158	31,158

*Awarded through the Department of Public Works
***Contract was less than $100,000 in 1973-74

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
MARINE SERVICES					
Newfoundland					
Argentia New–Lab Pre-Engineered Structures Ltd	116,404	1974-75	116,404	111,904	111,904
Come-By-Chance–Decca Radar Canada (1967) Ltd Harbour radar surveillance system	933,460	1973-74	688,607	688,607	923,894
Corner Brook					
*Foundation Maritime					
Transit shed extension	777,096	1974-75	625,112	625,112	625,112
Stephenville					
*J P Porter Co Ltd					
**Harbour improvements	1,236,174	1972-73	135,542	135,542	1,236,174(*f*)
St Barbe					
*Power Construction Ltd					
**Wharf reconstruction	284,202	1973-74	107,174	107,174	284,202(*f*)
St John's					
Canadian National Railways					
Refit and repairs of CCGS *Bartlett*	153,446	1974-75	153,446	153,446	153,446(*f*)
Refit and drydocking of CCGS *Sir William Alexander*	122,811	1974-75	99,000	122,811	122,811(*f*)
Refit and repairs of CCGS *Thomas Carleton*	106,641	1974-75	80,354	106,641	106,641(*f*)
Refit and repairs of CCGS *Sir Humphrey Gilbert*	144,407	1974-75	144,407	144,407	144,407(*f*)
New Brunswick					
Dalhousie					
*Foundation General Engineering Construction Co Ltd					
**Construction of cargo wharf and warehouse	6,332,496	1973-74	4,940,562	4,940,562	5,875,851
**Henry J Kaiser Ltd					
Professional Fees: Consultant design and supervision	500,000	1973-74	201,423	201,423	550,860
**Verreault Navigation Ltd					
Dredging	1,125,822	1973-74	605,096	605,096	1,125,822(*f*)
Saint John					
Decca Radar Canada (1967) Ltd					
Harbour Radar Surveillance System	942,471	1974-75	100,000	105,000	105,000
W C Kelly Ltd					
Renovations Saint John Marine base office	131,735	1974-75	50,000	51,432	51,432
Saint John Shipbuilding and Drydock Co Ltd					
Refit and drydocking of CCGS *Alert*	106,746	1974-75	49,000	106,746	106,746(*f*)
Nova Scotia					
Dartmouth					
Blunden Construction Ltd					
Renovations to buoy workshop at Dartmouth Marine Base	128,830	1974-75	75,000	19,994	19,994
Halifax					
Decca Radar Canada (1967) Ltd					
**Harbour radar surveillance system	588,198	1972-73	70,000	61,675	583,556
Dominion Aluminium Fabricating Ltd					
Construct radar tower	121,000	1973-74	14,000	12,100	12,100(*f*)
Hawker Siddeley Canada Ltd					
Alterations and additions to CCGS *NB McLean*	422,091	1974-75	422,091	421,603	421,603(*f*)
Refit and repair of CCGS *John Cabot*	112,318	1974-75	42,366	42,366	42,366
Refit and drydocking of CCGS *John A MacDonald*	334,196	1974-75	146,000	334,196	334,196(*f*)
Refit and drydocking of CCGS *Louis St Laurent*	123,983	1974-75	107,000	123,983	123,983(*f*)
Liverpool					
Steel and Engine Products Ltd					
Refit and Drydocking of CCGS *Mink*	125,715	1974-75	62,000	125,715	125,715(*f*)
Pictou					
Ferguson Industries Ltd					
Refit and drydocking of CCGS *Tupper*	152,593	1974-75	152,593	152,593	152,593
Sydney					
*Beer Construction Ltd					
Construction of recreation buildings Canadian Coast Guard College	110,158	1974-75	110,158	110,158	110,158
*Sims and Gravel Ltd					
**Professional Fees–Architects	46,974	1973-74	31,686	31,686	39,510
Tancook Island					
Mason Boats Ltd					
Construction of 52 foot wooden workboat	100,800	1973-74	60,480	60,480	100,800(*f*)
Quebec					
Cap Santé					
Société de Dragage Richelieu Inc					
Dredging	110,234	1974-75	109,375	109,375	109,375(*f*)
Cap Santé et Batiscan					
Société de Dragage Richelieu Inc					
Dredging	181,441	1973-74	82,443	82,443	183,498(*f*)
Lac St Pierre					
Société de Dragage Richelieu Inc					
Dredging	195,220	1974-75	195,220	188,871	188,871(*f*)

*Contract awarded through Department of Public Works.
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Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
MARINE SERVICES–*Continued*					
Quebec–Concluded					
Longue Pointe					
Société de Dragage Richelieu Inc					
Dredging	1,155,490	1973-74	566,229	566,229	1,150,938(*f*)
Montreal					
Canadian Vickers Ltd					
Major repairs to CCGS *D'Iberville*	492,542	1974-75	492,542	496,973	696,973(*f*)
Major repairs to CCGS *Montcalm*	104,681	1974-75	104,681	104,681	104,681(*f*)
Refit and alterations and additions to CCGS *Labrador*	625,049	1974-75	625,049	625,049	625,049(*f*)
Refit and drydocking of CCGS *Louis St Laurent*	201,632	1974-75	200,000	201,632	201,632(*f*)
Quebec					
Adélard Laberge					
Major repairs to CCGS *Nicolet*	112,298	1974-75	112,298	112,298	112,298(*f*)
*De Foy Construction Inc					
Construction of administration building Queen's wharf	2,377,807	1974-75	1,614,039	1,614,039	1,614,039
*Tessier and Corriveau					
**Professional Fees: consulting service	425,000	1970-71	65,882	65,882	191,800
St Jean					
Richelieu McNamara Porter Consortium					
Dredging	20,860,000	1973-74	3,740,000	3,131,695	18,923,951
Ste Petronille					
Richelieu McNamara Porter					
Dredging	1,450,400	1974-75	462,837	462,837	462,837
Ontario					
Goderich					
*Bermingham Construction Ltd					
**Construct retaining wall	180,023	1973-74	48,955	48,955	192,474(*f*)
Lake St Francis					
Ruliff Grass Ltd					
**Construct 3 lightpiers	443,431	1973-74	365,000	208,092	417,879(*f*)
Construct lightpier	212,015	1974-75	226,000	200,544	200,544(*f*)
Lower Lake George					
*Seaway Dredge and Dock Co					
Construct Buoy Depot	123,079	1974-75	123,079	123,079	123,079(*f*)
Construct Buoy Depot	141,863	1974-75	141,863	141,863	141,863(*f*)
Prescott					
*Edward J Cuhaci					
Professional fees–architect	150,480	1973-74	37,620	37,620	37,620
St Catharines					
Port Weller Dry Docks Ltd					
Refit alterations and additions to CCGS *Wolfe*	312,516	1974-75	312,516	312,516	312,516
British Columbia					
Vancouver					
**Allied Shipbuilders Ltd					
Buoy and supply vessel for Western Arctic and Mackenzie River	2,536,251	1973-74	2,600,000	2,164,321	2,536,251
General Motors of Canada Ltd					
Main engines for buoy and supply vessels	422,241	1973-74	400,000	420,154	420,154(*f*)
Victoria					
*Cleveland Wrecking Co					
Marine Base facility demolition Phase III	138,264	1974-75	250,000	99,550	99,550
*Thurber Consultants Ltd					
Professional Fees–consulting	13,000	1974-75	11,649	11,649	11,649
*Webb and Trace					
Marine base facility demolition Phase III	141,900	1974-75	141,900	141,900	141,900(*f*)
Yarrows Ltd					
Annual drydocking of CCGS *Camsell*	113,422	1974-75	90,800	113,422	113,422(*f*)
Gate Program Modifications of CCGS *Quadra*	120,730	1974-75	118,700	120,730	120,730(*f*)
General					
Various					
Bell Helicopter Co					
Supply of parts and exchange components	915,500	1974-75	242,758	242,758	242,758
Two Bell Model 212 Helicopters	1,355,272	1973-74	620,000	619,034	1,306,889(*f*)
Two Bell Model 206 B Jetranger II Helicopters	426,904	1974-75	426,904	426,904	426,904(*f*)
**Breton Industrial and Marine Ltd					
Build two pilot boats	512,047	1972-73	75,670	75,670	506,926
**Canadian General Electric Co Ltd					
VHF radio telephone systems for lighthouses	470,775	1971-72	10,253	10,253	470,041
One propulsion machinery package for "R" class icebreaker	4,271,519	1973-74	1,950,206	1,950,206	2,945,376

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Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
MARINE SERVICES–*Concluded*					
General–Concluded					
Various–*Concluded*					
Eastern Equipment Ltd					
Construct four 44' shorebased lifeboats	1,039,271	1973-74	627,056	627,056	678,443
German & Milne					
Polar icebreaker study and design	928,518	1974-75	156,731	156,731	156,731
Hewlett Packard (Canada) Ltd					
Automatic Loran A Stations	123,229	1973-74	207	207	123,229(*f*)
Jackson-Talbot & Associates Ltd					
Development of noise control procedures, techniques and standards regarding noise levels on vessels engaged in towing	110,000	1973-74	50,000	50,000	110,000(*f*)
Nanisivik Mines Ltd					
Construct a new Public Cargo Shipping Wharf at Strathcona Sound	3,800,000	1974-75	546,366	546,366	546,366
Port Weller Dry Docks Ltd					
New concave ice-breaking bow CCGS *Wolfe*	1,257,537	1973-74	1,257,537	1,257,537	1,257,537(*f*)
Racal (Canada) Ltd					
Thirty-two HF/SSB exciters	120,707	1974-75	120,707	120,707	120,707(*f*)
Riverton Boat Works Ltd					
Supply one twin screw buoy tender	1,500,000	1974-75	870,000	870,000	870,000
Ruston Diesels Ltd					
Three Marine Diesel generator sets	200,442	1973-74	162,360	162,360	199,857
Saint John Shipbuilding & Drydock Co Ltd					
Replacement of service generators CCGS *d'Iberville*	297,679	1974-75	297,679	297,679	297,679(*f*)
W E Walsh Ltd					
Install vacuum sewage system CCGS *Montmorency*	161,343	1974-75	161,343	161,343	161,343 (*f*)
AIR TRANSPORTATION					
Newfoundland					
Goose Bay					
Bordiau Sheet Metal Ltd					
Repair roof system	425,100	1974-75	450,000	425,100	425,100(*f*)
Norbec Construction Ltd					
Construct Air Terminal Building	507,000	1973-74	50,000	45,075	491,400
St John's					
Beck Construction					
Construct electrical center	378,000	1973-74	250,000	241,990	378,000(*f*)
Construct Operations Building and Tower	1,169,900	1973-74	1,100,000	1,085,557	1,115,400
C C M Construction					
Extension of Air Terminal Building	383,900	1974-75	390,000	380,700	380,700
Norbec Construction					
Construct localizer antenna and terminal renovations	650,300	1973-74	540,000	531,592	650,300(*f*)
Shorts Construction Ltd					
Additional development at airport	171,500	1973-74	40,000	38,244	171,500(*f*)
Wabush					
Transit Construction Ltd					
Renovate Hangar	118,000	1974-75	115,000	115,900	115,900
Nova Scotia					
Halifax					
Cambrian Construction Ltd					
Additional development at airport	324,000	1974-75	325,000	321,000	321,000
Boyd and Garland Construction					
Sewage Treatment Plant	208,100	1972-73	25,000	24,085	208,100(*f*)
Modern Construction Ltd					
Reconstruct apron	1,580,400	1974-75	1,580,000	1,551,200	1,551,200
Robb Engineering					
Supply and install structural steel	287,700	1974-75	260,000	200,000	200,000
Foundation Maritime Ltd					
Construction of localizer antenna	120,636	1973-74	10	10	120,636(*f*)
Sydney					
Cromarty Construction					
Renovate Air terminal building	138,600	1972-73	10,000	5,463	121,200
New Brunswick					
Charlo					
Diamond Construction					
Runway Extension	595,400	1974-75	600,000	595,400	595,400(*f*)
Moncton					
Black and McDonald Ltd					
Supply and install underground cables	174,300	1973-74	10,000	6,685	161,800
Saint John					
W E Kelly Ltd					
Extend terminal building	252,800	1974-75	250,000	248,300	248,300

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
AIR TRANSPORTATION–*Continued*					
Quebec					
Baie Comeau					
Norbec Ltd					
Improve airport water supply	110,625	1974-75	114,000	82,800	82,800
Blanc Sablon					
Lang Construction					
Runway extension	826,315	1974-75	500,000	752,600	752,600
Overlay existing runway	117,000	1974-75	117,000	90,000	90,000
Mirabel					
Matte Ltée Chagnon					
Telecommunications tower	210,500	1974-75	200,000	203,300	203,300
Alphonse Gratton					
Construct radar station	557,800	1973-74	158,000	350,730	526,200
Bail Ltd					
Construction control tower	2,625,000	1973-74	550,000	535,187	2,307,200
Blouin and Blouin					
Construction control tower	323,200	1974-75	300,000	268,200	268,200
R L R Construction					
Install Doppler Visual Range	287,200	1974-75	249,000	248,300	248,300
Montreal					
Duranceau Ltd					
Construct Traffic Control Building	4,230,000	1974-75	1,934,000	1,272,600	1,272,600
Quebec					
St Laurent Ltd					
Prolongation of runway	1,211,900	1973-74	640,000	1,177,702	1,211,900(*f*)
Union des Carrieres					
Strengthening Taxiways	102,000	1974-75	100,000	102,000	102,000(*f*)
Cloture Ltd					
Security fencing	130,890	1974-75	177,500	59,300	59,300
Poudrier and Bouley Ltd					
Modification Air Terminal Building	510,700	1973-74	350,000	343,010	486,877
Ontario					
Collingwood					
Disher Farrand Ltd					
Pave runway	111,478	1974-75	135,000	111,478	111,478(*f*)
London					
Ambro Materials and Construction	3,909,227	1974-75	3,903,211	3,903,211	3,903,211
Ottawa					
Coady Construction					
Modifications to Building T95	220,666	1974-75	200,000	191,571	191,571
M J Lafortune Construction Ltd					
Alterations and additions to Center Wing Cafeteria	494,095	1972-73	300,000	348,296	494,095(*f*)
Air Traffic Control Center	850,892	1973-74	110,000	109,831	850,892(*f*)
H J McFarland Construction Ltd					
Additional development at airport	123,844	1973-74	15,000	14,266	123,844(*f*)
Sudbury					
Pioneer Construction					
Car park and roadway	479,714	1972-73	35,000	32,688	479,714(*f*)
West Flamborough Township					
Visual range	114,791	1974-75	115,000	114,791	114,791
Windsor					
Beaver Construction					
Construct sewage system	377,290	1974-75	350,000	325,393	325,393
Manitoba					
St Andrews					
Robisko Construction					
Equipment garage	166,001	1973-74	145,226	145,226	166,001(*f*)
The Pas					
McNicol Construction					
Sewage disposal system	171,723	1973-74	140,000	140,000	171,723(*f*)
Thompson					
Peter Leitch Construction					
Construct control tower	342,649	1973-74	170,000	168,855	331,805
Saskatchewan					
La Ronge					
Asphalt Services Ltd					
Develop new airport	3,460,000	1974-75	2,500,000	925,407	925,407
Water bomber base	368,740	1974-75	99,000	96,303	96,303

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
AIR TRANSPORTATION–*Continued*					
Saskatchewan–Concluded					
Regina					
B A Construction					
Additional development at airport	231,250	1973-74	20,000	16,842	218,954
Bird Construction					
Renovations to Terminal Building	351,488	1973-74	275,000	272,983	336,259
Hildsen and Co Ltd					
Firehall	194,426	1973-74	70,000	68,725	194,426(*f*)
Saskatoon					
Piggott Construction					
Additional development at Airport	843,287	1973-74	600,000	583,362	794,116
Poole Construction					
New Terminal Building	2,264,796	1973-74	1,400,000	383,893	1,658,980
Alberta					
Calgary					
B A C M Construction					
Parallel taxiways	3,526,324	1973-74	2,000,000	2,008,310	3,526,324(*f*)
Beaver Construction					
Airport parking apron	7,168,368	1974-75	1,300,000	1,136,127	1,136,127
I W Campbell Construction					
Airside improvements	149,450	1974-75	150,000	149,450	149,450(*f*)
Conforce Products					
Air Terminal Building	8,165,229	1974-75	2,200,000	2,111,433	2,111,433
Foundation Company					
Air Terminal Building	2,778,367	1974-75	2,000,000	2,053,350	2,053,350
Franki Canada					
Piling	660,500	1974-75	700,000	660,500	660,500(*f*)
Gallelli–Canfarge Ltd					
Service buildings	136,249	1973-74	140,000	136,249	136,249(*f*)
L Hackman Construction					
Grading commercial area	332,901	1974-75	350,000	332,901	332,901(*f*)
Huber Electric Ltd					
Installation of runway lights	262,306	1974-75	175,000	155,660	155,660
Miller Cartage and Contracting					
Roadways	752,666	1974-75	550,000	553,320	553,320
Pioneer Paving Ltd					
Overlay taxiway	141,702	1974-75	140,000	141,702	141,702(*f*)
Rowland Construction					
Pumping Station Reservoir	482,800	1973-74	210,000	209,130	209,130
Steel Co of Canada					
Chain Link Fence	217,074	1974-75	200,000	217,074	217,074(*f*)
Terrain Construction					
Main storm sewer outfall	1,051,639	1973-74	850,000	840,859	1,051,639(*f*)
Vanark Construction					
Relocate surveillance radar	143,728	1973-74	45,000	43,608	143,728(*f*)
Western Caissons					
Piling	143,437	1974-75	144,000	143,437	143,437(*f*)
Western Industrial Contractors					
Power supply and communications	465,288	1974-75	470,000	465,288	465,288(*f*)
Whissel Enterprises					
Water supply system	961,613	1974-75	975,000	961,613	961,613(*f*)
Edmonton					
Alta-West Construction					
Terminal Surveillance Radar	128,458	1974-75	125,000	123,026	123,026
Graham Construction					
Terminal surveillance radar	145,250	1973-74	150,000	145,250	145,250(*f*)
Peace River					
Yukon Construction					
Reconstruction of a runway	370,700	1974-75	200,000	194,337	194,337
British Columbia					
Cranbrook					
B A Blacktop Ltd					
Airport road	194,501	1974-75	195,000	194,501	194,501(*f*)
Kirkwood Construction Ltd					
Air terminal building	517,582	1973-74	340,000	336,802	510,562
Fort Nelson					
Waywind Industries					
Airport lighting	175,491	1974-75	175,000	170,163	170,163

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
AIR TRANSPORTATION–*Continued*					
British Columbia–Concluded					
Fort St John					
Columbia Bitulithic					
Paving runway	767,942	1974-75	435,000	431,080	431,080
Kamloops					
Norspan Building Systems					
Maintenance garage	170,330	1974-75	175,000	170,330	170,330(*f*)
Pitt Meadows					
Kirkwood Construction					
Sanitary sewer system	114,958	1974-75	117,000	97,922	97,922
Prince George					
R J Cooper Construction					
Alterations to terminal building	116,202	1973-74	92,000	91,721	116,202(*f*)
A L Kos Construction					
Runway extension	527,410	1973-74	72,000	65,970	65,970
British Columbia Highways Department					
Airport access road	260,000	1973-74	204,500	204,526	236,926
Terrace					
L G Scott Construction					
Runway repairs	171,091	1974-75	152,600	152,671	152,671
Dawson Construction Ltd					
Runway repairs	1,617,100	1974-75	1,284,500	1,284,548	1,284,548
Vancouver					
Jack Cewe Ltd					
Runway overlay	1,017,915	1974-75	1,010,00	1,017,915	1,017,915(*f*)
Standard General Construction					
New taxiway	194,922	1973-74	20,000	19,113	194,922(*f*)
Waywind Industries					
Access road	193,521	1974-75	194,000	193,521	193,521(*f*)
Canada Construction					
Additions to terminal gates	1,245,006	1974-75	964,500	1,061,195	1,061,195
Miller Cartage and Contracting					
Carpark	467,231	1974-75	400,000	315,501	315,501
British Columbia Beaver Construction					
Aircraft parking apron	361,749	1973-74	168,000	167,017	329,723
I C R Electric					
Approach lighting system	143,574	1973-74	33,000	32,886	143,574(*f*)
Victoria					
Vancan Industries					
Airport security fence	149,309	1974-75	140,000	53,164	53,164
Northwest Territories					
Fort Good Hope					
Yukon Construction					
Visual Range	159,412	1974-75	150,000	74,200	74,200
Fort Simpson					
Huber Electric					
Runway lighting	103,102	1974-75	60,000	57,674	57,674
Hay River					
Prairie West Construction					
Extension to Services Building	133,899	1973-74	23,000	22,122	133,899(*f*)
Strathcona Sound					
Nanisivik Mines Ltd					
Develop new airport	3,515,000	1974-75	65,000	62,808	62,808
Wrigley					
Yukon Construction					
Visual Range	101,890	1974-75	95,000	92,290	92,290
Yukon					
Watson Lake					
Norman Nilsen Construction					
Air Navigation Building	224,799	1973-74	10,000	9,129	224,799(*f*)
General					
Headquarters					
Aviation Electric					
Supply Bendix Transceivers	226,016	1973-74	226,000	226,016	226,016(*f*)
Canadian General Electric					
Supply of UHF Radio Link Systems	171,393	1973-74	25,000	20,920	164,420
Cardion Electronics					
Telecommunications test equipment	153,948	1973-74	154,000	153,948	153,948(*f*)
C A E Electronics Ltd					
Joint enroute terminal system	18,650,653	1973-74	2,500,000	2,486,000	3,742,000

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Continued*					
AIR TRANSPORTATION–*Concluded*					
General–Concluded					
Headquarters–*Concluded*					
Collins Radio of Canada Ltd					
Supply of a traffic control communications system	754,299	1973-74	685,000	684,372	754,299(*f*)
Navigation aids	113,030	1973-74	115,000	113,030	113,030(*f*)
Garrett Manufacturing Ltd					
Supply of flight inspection tracker telemetry air and ground systems	463,945	1972-73	200,000	201,713	463,945(*f*)
Genelcom Ltd					
Supply AM receivers	225,012	1974-75	175,000	173,098	173,098
Leigh Instruments Ltd					
Supply of secondary radar digitizers	3,229,142	1972-73	1,500,000	1,477,833	2,770,367
Supply of weather broadcast equipment	249,587	1973-74	60,000	57,112	87,408
Mitsubishi Electric Corporation					
Supply airport surface detection radar	335,717	1973-74	175,000	162,792	185,348
Philips Electronics Industries Ltd					
Supply of instrument landing systems	6,271,321	1969-70		1,338 Cr	6,271,321(*f*)
Racal Ltd					
Supply of time insertion units	216,567	1974-75	100,000	93,636	93,636
Raytheon Canada Ltd					
Supply of radar maintenance plan position indicators	148,405	1973-74	25,000	24,029	148,405(*f*)
I P Sharp Associates Ltd					
Supply and install operation information display system	1,956,052	1974-75	1,100,000	1,091,753	1,091,753
Tower Company					
Fabrication of radar towers	320,256	1974-75	320,000	320,256	320,256(*f*)
Westinghouse of Canada Ltd					
Supply of power transfer and bypass panels	184,696	1974-75	120,000	112,717	112,717
CANADIAN SURFACE TRANSPORTATION ADMINISTRATION					
Nova Scotia					
Caribou					
*Morrison and McRae Ltd					
Ferry Terminal improvements	1,172,266	1974-75	817,682	817,682	817,682
*Skyline Industries					
Ferry Terminal Development–Steel sheet piling	450,000	1973-74	5,442	5,442	423,816
Canadian Pacific Limited					
Purchase ferry vessel *"Princess of Acadia"*	9,916,845	1974-75	10,000,000	9,916,845	9,916,845(*f*)
Prince Edward Island					
Souris					
*Diamond Construction (1961) Limited					
Terminal Development–Phase II dock and service facilities	**1,075,470	1973-74	679,789	679,789	1,038,411
Wood Island					
*Morrison and McRae Ltd					
Ferry terminal improvements	**300,740	1973-74	155,676	155,676	300,740(*f*)
*Curran & Briggs Ltd					
Ferry terminal construction–Phase III	588,726	1974-75	487,405	487,405	487,405
Quebec					
Cap-aux-Meules					
*Cappco Pipe Piling Limited					
New ferry wharf	205,320	1974-75	202,138	202,138	202,138
*Simard-Denis Inc					
New ferry wharf	1,383,600	1974-75	376,341	376,341	376,341
Mirabel					
*Beauchemin-Beaton Lapointe Inc					
Engineering	765,000	1974-75	114,608	114,608	114,608
*Department of National Defence					
Acquisition of land construction of vehicle performance test centre	272,000	1974-75	272,000	272,000	272,000
Ontario					
Port Weller					
Port Weller Dry Docks Limited					
Construct Rail Car carrier for Newfoundland Services	12,444,745	1973-74	4,000,000	7,393,533	7,393,533
TRANSPORTATION DEVELOPMENT AGENCY					
Quebec					
Montreal					
Beaver Cook and Leith Limited					
Construction of Stolport buildings and related works	827,740	1973-74	142,500	114,297	799,807
Miron Company Limited					
Construction of Stolport runway and related works	1,943,373	1973-74	242,000	218,228	1,920,390

*Denotes contract awarded by Department of Public Works
**Amends reporting in 1973-74 Public Accounts

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
TRANSPORT–*Concluded*					
TRANSPORTATION DEVELOPMENT AGENCY–*Concluded*					
Ontario					
Ottawa					
Admiral Engineering and Construction Limited					
Construction of Stolport buildings and related works–Rockcliffe	663,960	1973-74	57,500	43,994	650,495
Francon Division of Canfarge Limited					
Construction of taxiways and related works–Stolport Rockcliffe	645,138	1973-74	32,580	32,580	645,138(*f*)
TREASURY BOARD					
National Research Council of Canada					
Ontario					
Ottawa					
National Science Library Building			299,960		
Contract: *V K Mason Construction Ltd	12,836,497	1971-72		9,750	12,836,497
Landscaping: *M & S Martin Ltd	231,357	1974-75		231,357	231,357(*f*)
Professional Fees:					
*Shore Tilbe Henschel Irwin Toronto					
–design and supervision (includes expenditures on preliminary design started in 1965-66)	676,840	1965-66		5,567	676,647
–furniture design	87,207	1971-72		12,208	59,242
Kuttz & Steel Ltd Ottawa monitoring services	20,000	1971-72		2,000	25,354(*f*)
Jean Noel Toronto–artwork	18,000	1972-73		1,800	18,000(*f*)
Joyce Weiland Toronto–artwork	9,000	1972-73		900	9,000(*f*)
Glen Lewis Toronto–artwork	13,000	1972-73		1,300	13,000(*f*)
Michael Hayden Associates Ltd Toronto–artwork	20,554	1972-73		2,000	20,554(*f*)
Nobuo Kubota Toronto–artwork	18,000	1972-73		1,800	18,000(*f*)
Douglas Bentham Saskatoon Sask–artwork	22,000	1972-73		2,200	22,000(*f*)
Robin McKenzie Toronto–artwork	22,000	1972-73		2,000	21,800(*f*)
Shore Tilbe Henschel Irwin Toronto–co-ordination fee on artwork	12,200	1972-73		1,220	12,200(*f*)
Computer System–NRC Computation Centre					
–Purchase of equipment for augmentation of computer system			611,000		
Contract: I B M Canada Ltd Toronto	3,873,863	1969-70		611,150	3,724,339
Montreal Road site waterlines					
Contract: Taggart Construction Ltd Ottawa	104,704	1973-74		509	104,679(*f*)
Extension to fire research laboratory			35,000		
Professional Fees: *B E Pye Ottawa–design and supervision	37,800	1974-75		9,450	9,450
Fire research field station			15,000		
Professional Fees: *Adjelcian & Assoc Inc Ottawa–preliminary planning study	10,000	1974-75		9,962	9,962
Rail test rig			100,000		
Professional Fees:					
*Dobush Stewart Longpre Marchand Goudreau & Hein					
–sub-soil investigation and translation		1974-75		6,227	6,227
–design and supervision	39,000	1973-74		30,900	30,900
MINISTRY OF STATE FOR URBAN AFFAIRS					
Quebec					
Hull					
Datagen of Canada Limited	186,810	1974-75	200,000	186,790	186,790
VETERANS AFFAIRS					
TREATMENT SERVICES PROGRAM					
Nova Scotia					
Halifax					
Boyd and Garland Construction					
Fire escapes	139,000	1973-74		126,431	126,431(*f*)
Quebec					
Montreal					
Myre Construction Company					
–general alteration to basement	428,715	1971-72		174,618	428,715(*f*)
Ste Anne de Bellevue–Ste Anne's Hospital					
Brocolini					
Fuel storage tank	119,681	1974-75		119,681	119,681(*f*)
LaPerriere et Fils					
–replacement of boiler	465,419	1974-75		404,353	404,353

*Awarded through the Department of Public Works.

Location, contractor and project	Amount of Contract	Year of contract	1974-75 Estimates	1974-75 Expenditures	Expenditures to date
	$		$	$	$
VETERANS AFFAIRS - *Concluded*					
TREATMENT SERVICES PROGRAM—*Concluded*					
Alberta					
Calgary					
Lockerbie and Hole Western Ltd					
—chilled water system	186,462	1973-74		11,977	186,462(*f*)
Hurst Construction Co Ltd					
—alteration to ground floor	647,726	1973-74		150,285	647,726(*f*)
Star Electric Ltd					
—emergency generator and hydro services	151,382	1973-74		78,882	151,382(*f*)
British Columbia					
Victoria					
*Cona Construction Co Ltd					
—modification to surgical wards Phase II	424,424	1972-73		25,050	424,424(*f*)

*Contracts awarded through Department of Public Works

Payments of $5,000 or over for Land and Buildings

Payee	Location	Authority	Amount
AGRICULTURE			$
RESEARCH PROGRAM			
J Eisner QC	Melfort Sask	TB 731256	59,000
Charles A Sargeant	Fredericton NB	TB 712216	7,998
ENVIRONMENT			
L A Chapados	Gascons Que	Justice	8,300
J B Estella	Iles de Contrecoeur Que	Justice	7,800
Hemisphere Consolidation Ltd	Iles de Contrecoeur Que	Justice	27,892
A Mandeville	Iles de Contrecoeur Que	Justice	5,341
R St Laurent	Iles de Contrecoeur Que	Justice	9,000
Surfside Investments Ltd	Iles de Contrecoeur Que	Justice	17,033
A Viau	Iles de Contrecoeur Que	Justice	5,283
H Viau	Iles de Contrecoeur Que	Justice	8,000
M E Andrews	Yarmouth NS	TB 724882	35,000
Martime Estates	Goose Island Marshes BC	TB 732100	80,640
British Columbia Wharves	North Vancouver BC	TB 725303	21,688
Chevron of Canada	Burnaby BC	TB 729592	200,000
Egon Maetz	Creston BC	V P 1549	10,000
Canadian National Railways (Township of Tay)	Simcoe Ont		7,835
R Dion	Ile Verte Que	TB 711197	9,800
O Filion	Ile Verte Que	TB 711197	19,500
P E Soucy	Ile Verte Que	TB 711197	30,000
L Talbot	Ile Verte Que	TB 711197	5,000
F E Higgins & J Robertson	Losh Mountain Lake Sask	TB 700535	10,800
J G Mavety	Vaseux Lake BC	TB 700535	15,000
Okanagan Falls Development	Vaseux Lake BC	TB 700535	20,500
Farm Adjustment Board	Upper New Horton NB	Departmental	8,550
Each under $5,000			51,739

Note.–The above through the Department of Public Works

Acto Trailers Ltd	Ottawa Ont	Departmental	10,330
H A and M R Meli	Canberra Australia	TB 734069	96,078
Mr and Mrs D Higbee	Canberra Australia	TB 727996	59,698
Mr E R P and Mrs J S Smith	Georgetown Guyana	TB 726458	35,000
Sociedad Immobiliaria Cosepa	Lima Peru	TB 726069	245,210
Societé Africaine Immobilière et Hotelière	Dakar Senegal	TB 681117	22,655
Mrs Bar-David	Capetown South Africa	TB 734668	13,456
Marcel Auday	Madrid Spain	TB 728976	309,125
Hanley Dawson Jr and Geraldine Dawson	Chicago Ill USA	TB 734263	315,275
Louis G and Ann Zimmerman	Detroit Mich USA	TB 734405	127,436
Thomas and Sue Smith	San Francisco Cal USA	TB 728927	235,728
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Francis Caouette	Amos Que	Departmental	34,935
Provincial Treasurer–Lands and Forests	Fort Chipewyan Alta	Departmental	21,234
PARKS CANADA PROGRAM			
National Parks–			
Banff–			
M E & M I Boyle		PC 1975-66	206,000
Palm Dairies Ltd		PC 1974-1914	70,000
Dawson–			
S Proharzka		Ministerial	9,000
Fundy–			
Imperial Oil Ltd		PC 1975-65	55,000
Georgian Bay Islands–			
M J A Orzer & J Lizotte		PC 1975-28	30,000
R J Patterson		PC 1974-2056	5,000
Gros Morne–			
F Pitman		Ministerial	10,000
Edward Wight		Ministerial	9,600
Gros Morne, Partau Choix Fort Amherest–			
Department of Energy Mines and Resources		Departmental	55,020
Jasper–			
Y M C A		PC 1974-2/1098	73,000
Kootenay–			
Clark Allen Barry		TB 728601	32,463
Kluane–			
A I A Osborne		TB 732264	41,015
R G Watson		TB 732678	44,000
La Mauricie–			
Germain Vaillancourt		Ministerial	17,800

Payments of $5,000 or over for Land and Buildings–*Continued*

Payee	Location	Authority	Amount
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*			$
PARKS CANADA PROGRAM–*Concluded*			
National Parks–*Concluded*			
New Brunswick–			
Minister of Finance–New Brunswick		PC 1974-1470	1,221,122
Newfoundland–			
Minister of Finance–Newfoundland		TB 708782	724,182
Pacific Rim			
Millstream Land Development Ltd		TB 727194	5,600
Minister of Finance–British Columbia		PC 1973/4032	783,633
Robert Sinclair		TB 734186	53,250
Point Pelee–			
M J Barnett		PC 1974-4/2361	24,000
G A & M Bruner		PC 1974-7/1540	21,000
W E Dredhart		PC 1974-4/1540	11,400
A Kappa		PC 1974-1/2466	12,500
W & K Kokosza		PC 1974-3/1540	7,500
J H & V Kozela		PC 1974-8/1540	13,000
S & J Ponic		PC 1974-2/1540	15,250
W & M Schaefir		PC 1974-6/1540	11,000
M Sheffield		PC 1974-7/1540	9,200
S & J Sowpel		PC 1974-5/1540	30,000
C A & E I Vidler		PC 1975-1/102	14,000
Prince Albert–			
E W McLaclin		PC 1973-4/3859	17,000
Prince Edward Island–			
Minister of Finance–Prince Edward Island		PC 1974-1/461	76,827
Prince Edward Island Land Development Corp		PC 174-1792	181,520
Pukaskwa–			
R Noel		TB 730802	34,000
St Lawrence Islands–			
S H Manson		PC 1974-2093	60,000
Yoho–			
G & M Arcari		PC 1974-1915	12,070
Historic Sites–			
Mlles Aline & Gladys Bebbard	Fort Chambly Que	TB 733100	105,000
J Pierre Benoit	Ottawa Ont	PC 1966-514	12,000
British Yukon Railway Co	Yukon Territory	TB 732593	60,000
Heddler Saddler & Jenkins	Fort St James	TB 726140	6,000
Hydro Quebec	Chambly Canal	Ministerial	18,500
P & P Truss	Winnipeg Man	TB 732336	49,000
Government of the Yukon	Yukon Territory	TB 732593	15,000
NATIONAL DEFENCE			
British Columbia			
City of Victoria	Victoria BC	PC 1974-2/2224 8 October 1974	23,680
NATIONAL HEALTH AND WELFARE			
Hudson Bay Co	Fort Good Hope NWT	Departmental	6,500

Note.–The above through the Department of Public Works

NATIONAL REVENUE			
Customs and Excise			
Presqu'ile Hotel Company	Presqu'ile Point Ont	PC 1974-2076	10,000
*R B Wilson	Aldergrove BC	TB 726260	28,600

*Amends reporting in previous year's Public Accounts

PUBLIC WORKS–See Section 32 for details

REGIONAL ECONOMIC EXPANSION			
Ruby Richardson	Weyburn Sask	Deputy Minister 25 January 1974	6,507
Administratrix of the Estate of Julia Records			
R M of Brokenshell No. 68			
Minister of Finance–Manitoba	Ste Rose Man	TB 730797 25 October 1974	5,990
Department of Mines, Resources and Environmental Management Re: Fernand Paul Granger (Expropriated Land)			

Payments of $5,000 or over for Land and Buildings–*Concluded*

Payee	Location	Authority	Amount
			$
SOLICITOR GENERAL			
Royal Canadian Mounted Police			
Virginia Anderson	Dease Lake BC	VP 33502	14,984
Ernest Butterworth	Chase BC	Ministerial Authority	9,500
Canadian National Railway Company	Wabowden Man	Ministerial Authority	6,151
J E T Holdings Ltd	Vanderhoof B C	TB 733225	39,948
Kirkland and Murphy	Pakenham Ont	TB 729159	35,000
Worley F Rossen	Valleyview Alta	Ministerial Authority	15,000
TRANSPORT			
Department			
HEADQUARTERS PROGRAM			
Ontario			
Nemrac Development Ltd	Cornwall Ont	TB 726540	5,740
MARINE SERVICES			
Quebec			
Villa Manrese et Notaire P Lesage	St Nicholas	TB 725077	49,000
Charles Bouffard, John Little et Notaire P Lesage	St-Nicholas	TB 725077	11,362
AIR TRANSPORTATION			
New Brunswick			
A and G Landry	Charlo		6,270
I and E M Leger	Charlo		12,989
Alberta			
Robert Nissen	Calgary		801,125
A & H Henieset	Calgary		368,000
Crawford Gillespie	Calgary		557,375
E H Tauppauf	Edmonton		176,000
W Tauppauf	Edmonton		136,650
R Bourbonnair and H Berube	Edmonton		87,500
W Tauppauf	Edmonton		83,600
D Victoor	Edmonton		101,433
D Breland	Edmonton		82,000
L Albrecht	Edmonton		83,600
E Thirner	Edmonton		29,600
British Columbia			
Derek Heald	Richmond	TB 719052	29,031
D J Redden	Richmond	TB 719052	56,551
SURFACE TRANSPORTATION			
Department of National Defence	Blainville Que	TB 733026 27 January 1975	272,000

Construction and Acquisition of Machinery and Equipment

	Amount
	$
AGRICULTURE	
Department	
ADMINISTRATION PROGRAM	
Data processing equipment	46,405
Road motor vehicles	9,537
Office equipment and furnishings	214,076
Other equipment	48,448
	318,466
RESEARCH PROGRAM	
Agricultural equipment	461,659
Scientific and technical equipment	998,950
Office equipment and furnishings	120,916
Computers	2,058
Road motor vehicles	307,992
Other equipment	204,255
	2,095,830
PRODUCTION AND MARKETING PROGRAM	
Agricultural equipment	14,260
Computers	9,864
Road motor vehicles	257,859
Office equipment and furnishings	180,201
Scientific equipment	97,938
Other equipment	19,523
	579,645
HEALTH OF ANIMALS PROGRAM	
Agriculture equipment	68,526
Scientific and technical equipment	193,800
Office equipment and furnishings	65,497
Road motor vehicles	292,312
Other miscellaneous equipment	94,526
	714,661
CANADIAN GRAIN COMMISSION PROGRAM	
Office equipment and furnishings	48,043
Scientific and technical equipment	230,885
Grain handling equipment	1,976,386
Other equipment	10,799
	2,266,113
Canadian Dairy Commission	
Office equipment and furnishings	8,840
Canadian Livestock Feed Board	
Office equipment and furnishings	13,660
	5,997,215
COMMUNICATIONS	
Department	
Scientific equipment	4,173,540
Transportation equipment	294,943
Furniture, fixtures and office equipment	335,545
Other equipment	1,703,861
	6,507,889
Canadian Radio-Television Commission	
Communication equipment	3,140
Office equipment	140,716
Recording equipment	8,206
Miscellaneous equipment	26
	152,088
	6,659,977
CONSUMER AND CORPORATE AFFAIRS	
ADMINISTRATION PROGRAM	
Scientific equipment	1,031
Furniture and fixtures	136,174
Office machines and equipment	60,436
Motor vehicles	7,670
Other equipment	1,263
	206,574

	Amount
	$
CONSUMER AND CORPORATE AFFAIRS – *Concluded*	
CONSUMER AFFAIRS PROGRAM	
Scientific equipment	160,077
Furniture and fixtures	104,514
Office machines and equipment	87,122
Motor vehicles	202,459
Other equipment	209,149
	763,321
CORPORATE AFFAIRS PROGRAM	
Furniture and fixtures	72,018
Office machines and equipment	48,961
Other equipment	694
	121,673
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM	
Furniture and fixtures	35,651
Office machines and equipment	39,798
Motor vehicles	3,101
Other equipment	368
	78,918
INTELLECTUAL PROPERTY PROGRAM	
Furniture anf fixtures	88,676
Office machines and equipment	124,061
	212,737
	1,383,223
Food Prices Review Board	
Furniture and fixtures	5,117
Office machines and equipment	5,213
	10,330
	1,393,553
ENERGY, MINES AND RESOURCES	
Department	
ADMINISTRATION	
Machinery and equipment	1,263,376
Computers	219,136
Aircraft and ships	11,598
Motorized vehicles	3,620
	1,497,730
MINERAL AND ENERGY RESOURCES PROGRAM	
Machinery and equipment	1,917,697
Computers	86,268
Motorized vehicles	38,810
	2,042,775
EARTH SCIENCES PROGRAM	
Machinery and equipment	2,453,619
Computers	830,345
Aircraft and ships	584,640
Motorized vehicles	129,368
	3,997,972
	7,538,477
Atomic Energy Control Board	
Furniture and fixtures	**3,803**
Office machines and equipment	175
	3,978
Energy Supplies Allocation Board	
Furniture and fixtures	29,796
Office equipment	22,180
	51,976
National Energy Board	
Furniture anf fixtures	29,597
Office machines and equipment	10,825
	40,422
	7,634,853

Construction and Acquisition of Machinery and Equipment—*Continued*

	Amount
	$
ENVIRONMENT	
ADMINISTRATION PROGRAM	
Electrical equipment	1,673
Furniture anf fixtures	74,560
Heating, air conditioning and refrigeration	297
Office machinery and equipment	67,911
Photographic equipment	8,941
Transportation equipment	10,017
Miscellaneous equipment	3,075
	166,474
FISHERIES AND MARINE PROGRAM	
Communications equipment	305,225
Electrical equipment	166,419
Furniture and fixtures	346,705
Heating, air conditioning and refrigeration	123,221
Office machinery and equipment	287,971
Photographic equipment	110,372
Transportation equipment	1,317,532
Laboratory equipment	2,705,183
Construction equipment	281,111
Fire fighting equipment	71,417
Camp equipment	97,756
Vessels and ancillary equipment	8,308,665
Computers	612,493
Miscellaneous equipment	839,956
	15,574,026
ENVIRONMENTAL SERVICES PROGRAM	
Communications equipment	117,101
Electrical equipment	338,219
Furniture and fixtures	552,231
Heating, air conditioning and refrigeration	94,141
Office machinery and equipment	606,271
Photographic equipment	210,154
Transportation equipment	1,325,349
Laboratory equipment	4,221,069
Construction equipment	102,939
Fire fighting equipment	22,737
Camp equipment	88,464
Vessels and ancillary equipment	128,052
Meteorological equipment	856,663
Recoverable equipment	1,246
Computers	361,145
Miscellaneous equipment	828,280
	9,854,061
	25,594,561
EXTERNAL AFFAIRS	
Department	
Communications and related equipment	310,849
Heating, air conditioning and refrigeration equipment	143,528
Other electric equipment and appliances	824,774
Safety and sanitation equipment, alarm and signal systems	109,170
Furniture and fixtures	4,761,614
Other equipment	36,046
Office machines and equipment	365,758
Road motor vehicles	551,868
	7,103,607
Canadian International Development Agency	
Furniture and fixtures	125,018
Office machinery and equipment	187,592
	312,610
International Joint Commission	
Office furniture and equipment	75,612
	7,491,829

	Amount
	$
FINANCE	
Auditor General	
Office furniture and equipment	98,000
Insurance	
Furniture and fixtures	44,765
Office machines and equipment	20,062
	64,827
	162,827
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS	
Office equipment	4,523
Transportation equipment	2,650
	7,173
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
ADMINISTRATION PROGRAM	
Electronic equipment	153,087
Furniture and furnishings	106,438
Office equipment	147,208
Scientific equipment	14,927
Miscellaneous	16,394
	438,054
INDIAN AND ESKIMO AFFAIRS PROGRAM	
Audio visual equipment	152,932
Cooking equipment	19,752
Electrical equipment	385,392
Farming, fishing and forestry equipment	628,593
Fire fighting equipment	41,568
Furniture	472,718
Heating and refrigeration equipment	194,356
House furnishings	253,799
Laundry and sewing equipment	26,785
Office equipment	144,768
Playground equipment	85,127
Radio equipment	12,204
Road maintenance equipment	154,609
Safety and sanitation equipment	54,522
Transportation	991,630
Vocational training and industrial equipment	13,050
Miscellaneous	745,530
	4,377,335
NORTHERN AFFAIRS PROGRAM	
Audio visual equipment	35,515
Camping equipment	17,497
Electronic equipment	46,911
Fire fighting equipment	198,760
Furniture and fixtures	171,174
Heating and refrigeration	13,889
House furnishings	17,462
Maintenance and shops	19,960
Marine equipment	8,043
Mine rescue equipment	34,585
Office machines and equipment	30,307
Radio equipment	164,995
Road maintenance equipment	21,487
Safety and sanitation equipment	3,727
Scientific and technical equipment	143,233
Transportation	211,037
Miscellaneous	114,956
	1,253,538
PARKS CANADA PROGRAM	
Antique and period artifacts	71,418
Boat and marine equipment	137,567
Camping equipment	37,614
Construction equipment	53,885
Electrical equipment	53,279
Films–production	66,616
Films–purchase	10,296

Construction and Acquisition of Machinery and Equipment – *Continued*

	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT – *Concluded*	
PARKS CANADA PROGRAM – *Concluded*	
Fire fighting equipment	47,650
Office equipment	207,365
Office furniture	154,037
Microfilming	1,497
Photocopies	8,524
Photographic equipment	177,694
Printing of publications	3,749
Purchase of books	3,483
Radio equipment	203,235
Reproduction	162,866
Scientific equipment	113,421
Tractors and heavy machinery	500,466
Transportation	1,061,674
Underwater equipment	2,485
Workshop equipment	105,251
Miscellaneous	1,281,480
	4,465,552
	10,534,479
INDUSTRY, TRADE AND COMMERCE	
TRADE INDUSTRIAL PROGRAM	
Furniture and fixtures	395,806
Office equipment	212,043
Miscellaneous	3,793
	611,642
TOURISM PROGRAM	
Furniture and fixtures	13,744
Office equipment	46,007
Miscellaneous	7,434
	67,185
GRAINS AND OILSEEDS PROGRAM	
Office equipment	1,258
	680,085
Statistics Canada	
Conveying equipment	12,046
Furniture and fixtures	1,772,047
Office machines and equipment	885,647
Computers and related equipment	18,095
Acquisition of motor vehicles	11,764
	2,699,599
	3,379,684
JUSTICE	
DEPARTMENTAL ADMINISTRATION	
Furniture and fixtures	927,153
Office machines and equipment	238,800
	1,165,953
CANADIAN JUDICIAL COUNCIL	
Furniture anf fixtures	265
SUPREME COURT OF CANADA	
Furniture and fixtures	116
Office machines and equipment	17,844
	17,960
FEDERAL COURT OF CANADA	
Furniture anf fixtures	73,546
Office machines and equipment	21,364
	94,910
LAW REFORM COMMISSION	
Furniture and fixtures	4,663
Office machines and equipment	2,208
	6,871

	Amount
	$
JUSTICE – *Concluded*	
TAX REVIEW BOARD	
Furniture and fixtures	32,638
Office machines and equipment	7,865
	40,503
	1,326,462
LABOUR	
Department	
Furniture and fixtures	556,148
Office machines	39,070
Electrical equipment and appliances	20,959
	616,177
Canada Labour Relations Board	
Office machines and equipment	22,798
Furniture and fixtures	59,125
Electrical equipment	976
Other equipment	547
	83,446
Information Canada	
Furniture anf fixtures	31,029
Office machines and equipment	16,119
Miscellaneous equipment	1,630
	48,778
	748,401
MANPOWER AND IMMIGRATION	
Department	
ADMINISTRATION PROGRAM	
Electrical equipment and appliances	1,493
Office furniture and fixtures	335,861
Household furniture and fixtures	1,150
Office machines and equipment	57,444
Road motor vehicles	1,184
Audio-visual equipment	29,432
Training machines and equipment	644
	427,208
DEVELOPMENT AND UTILIZATION OF MANPOWER	
Heating and refrigeration equipment	939
Other electrical equipment and applicances	325
Office furniture and fixtures	2,152,442
Household furniture and fixtures	6,799
Office machines and equipment	357,155
Road motor vehicles	21,176
Audio-visual equipment	7,382
Training machines and equipment	775
	2,546,993
IMMIGRATION PROGRAM	
Heating and refrigeration equipment	12,986
Cooking equipment	29
Other electrical equipment and appliances	391
Office furniture and fixtures	266,323
Household furniture and fixtures	2,986
Office machines and equipment	90,058
Audio-visual equipment	39,448
Training machines and equipment	21,028
	433,249
PLANNING AND RESEARCH PROGRAM	
Electrical equipment and appliances	11
Office furniture and fixtures	44,570
Office machines and equipment	59,699
Audio-visual equipment	12,622
	116,902

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
MANPOWER AND IMMIGRATION–*Concluded*	
IMMIGRATION APPEAL BOARD	
Office furniture and fixtures	18,067
Office machines and equipment	14,643
	32,710
	3,557,062
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Ships	11,215,000
Motorized vehicles	10,914,000
Aircraft and engines	59,318,000
Machinery and equipment	65,607,000
Weapons and ammunition	42,759,000
Data processing equipment and software	446,000
	190,259,000
DEFENCE RESEARCH PROGRAM	
Electronic and communications equipment	581,356
Medical, dental, test laboratory, radiation and detection equipment	414,570
Furniture and furnishings	57,877
Hand tools, machine tools and workshop equipment	105,651
Photographic, drafting and reproduction equipment	72,081
Office machines, attachments and accessories	140,948
Vehicles	119,700
Data processing equipment and software	445,976
Miscellaneous equipment	250,517
	2,188,676
	192,447,676
NATIONAL HEALTH AND WELFARE	
Department	
ADMINISTRATION PROGRAM	
Communication and related equipment	6,315
Furniture and fixtures	39,522
Other equipment	1,901
Office machines and equipment	19,288
Motorized vehicles	21,503
	88,529
NON-MEDICAL USE OF DRUGS PROGRAM	
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	81,185
Furniture and fixtures	16,471
Office machines and equipment	8,225
	105,881
HEALTH CARE PROGRAM	
Communication and related equipment	675
Furniture and fixtures	73,094
Office machines and equipment	15,903
	89,672
MEDICAL SERVICES PROGRAM	
General purpose industrial machinery	17,552
Miscellaneous vehicles	14,294
Communication and related equipment	115,444
Heating, air conditioning, refrigeration and cooking equipment	104,206
Electrical lighting, distribution, control, equipment and appliances	37,649
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	692,148
Safety, sanitation and service industry equipment	32,380
Furniture and fixtures	314,544
Other equipment	21,535
Office machines and equipment	113,291
Ships and boats	7,784
Motorized vehicles	286,632
	1,757,459
NATIONAL HEALTH AND WELFARE–*Concluded*	
HEALTH PROTECTION PROGRAM	
General purpose industrial machinery	1,775
Communication and related equipment	3,146
Heating, air conditioning, refrigeration and cooking equipment	23,310
Electrical lighting, distribution, control equipment and appliances	28,335
Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories	1,078,391
Safety, sanitation and service industry equipment	2,062
Furniture and fixtures	292,042
Other equipment	2,288
Office machines and equipment	73,808
Computers	33,683
Motorized vehicles	64,796
	1,603,636
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM	
Communication and related equipment	8,865
Furniture and fixtures	417,534
Other equipment	6,521
Office machines and equipment	153,161
Computers	59,339
	645,420
FITNESS AND AMATEUR SPORT PROGRAM	
Miscellaneous vehicles	10,000
Communication and related equipment	3,736
Furniture and fixtures	43,711
Other equipment	2,436
Office machines and equipment	14,939
	74,822
	4,365,419
NATIONAL REVENUE	
Customs and Excise	
Telecommunication equipment	22,289
Furnishings and fixtures	1,050,607
Laboratory and scientific equipment	28,805
Purchase of road motor vehicles	76,977
Office machines, equipment and assessories	386,922
Miscellaneous equipment	79,447
	1,645,047
Taxation	
Data processing equipment	85,308
Office equipment	1,008,346
Office furniture	2,350,541
Training equipment	123,284
	3,567,479
	5,212,526
PARLIAMENT	
House of Commons	
Miscellaneous equipment	650,273
POST OFFICE	
Transportation equipment	4,659,375
Standard equipment	125,527
Mail box equipment	4,998
Mailing machinery equipment	9,906,770
Office furniture and equipment	3,520,319
Coding and mechanization equipment	22,010,046
	40,227,035
PRIVY COUNCIL	
Privy Council Office	
Office equipment, furniture and furnishings	454,439

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
PRIVY COUNCIL–*Concluded*	
Canadian Intergovernmental Conference Secretariat	
Office equipment, furniture and furnishings	55,871
Chief Electoral Officer	
Office furniture	9,979
Office equipment	5,727
	15,706
Economic Council of Canada	
Office furniture and equipment	29,167
Commissioner of Official Languages	
Office furniture and equipment	21,056
Public Service Staff Relations Board	
Office equipment	13,024
Office furniture and furnishings	14,703
	27,727
	603,966
PUBLIC WORKS	
ADMINISTRATION PROGRAM	
Conveying, elevating and material handling equipment	350
Communication and related equipment	18,680
Furniture and fixtures	73,477
Other equipment	6,968
Office equipment	231,919
Computers	54,986
Transportation	4,913
	391,293
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Conveying, elevating and material handling equipment	3,265
Communication and related equipment	1,188
Scientific	95,437
Furniture and fixtures	84,790
Other equipment	1,033
Office equipment	123,552
Safes, shelving and other Post Office fittings	296
Computers	11,210
Air and marine	400
Transportation	21,486
	342,657
ACCOMMODATION PROGRAM	
Conveying, elevating and material handling equipment	23,512,366
Construction and maintenance	126,017
Communication and related equipment	540,752
Heating, plumbing and air conditioning	1,095,043
Cleaning equipment	197,851
Electrical	2,590,413
Scientific	73,913
Safety, alarm and sprinkling system	42,390
All cafeteria equipment	325,482
Furniture and fixtures	2,262,374
Other equipment	618,312
Office equipment	339,784
Safes, shelving and other Post Office fittings	305,132
Computers	1,387,480
Air and marine	30
Transportation	235,038
	33,652,377
MARINE	
Conveying, elevating and material handling equipment	1,800
Construction and maintenance	149,401
Communication and related equipment	6,121
Heating, plumbing and air conditioning	1,586
Electrical	65,461
Scientific	12,235

	Amount
	$
PUBLIC WORKS–*Concluded*	
MARINE–*Concluded*	
All cafeteria equipment	935
Furniture and fixtures	683
Other equipment	19,925
Office equipment	1,272
Air and marine	268,543
Transportation	26,279
	554,241
TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
Conveying, elevating and material handling equipment	27
Construction and maintenance	3,687
Communications and related equipment	17,756
Heating, plumbing and air conditioning	1,299
Electrical	340
Scientific	78,596
Safety, alarm and sprinkling system	14
Furniture and fixtures	146
Other equipment	234
Transportation	79,205
	181,304
	35,121,872
REGIONAL ECONOMIC EXPANSION	
Farming	157,812
Office furnishing and furniture	280,779
Office equipment	261,822
Scientific	39,606
Transport	565,995
Other	317,410
	1,623,424
MINISTRY OF STATE FOR SCIENCE AND TECHNOLOGY	
Department	
Office furniture and fixtures	72,746
Office machines and equipment	50,436
Other equipment	4,304
	127,486
Science Council of Canada	
OPERATIONS PROGRAM	
Office furniture and fixtures	3,740
Office machine and equipment	20,729
	24,469
	151,955
SECRETARY OF STATE	
Department	
ADMINISTRATION PROGRAM	
Office equipment	74,199
BILINGUALISM PROGRAM	
Office equipment	2,895
ARTS AND CULTURE PROGRAM	
Office equipment	9,532
EDUCATION SUPPORT PROGRAM	
Office equipment	16,627
TRANSLATION PROGRAM	
Office equipment	466,593
CITIZENSHIP PROGRAM	
Office equipment	220,295
	790,141

Construction and Acquisition of Machinery and Equipment–*Continued*

	Amount
	$
SECRETARY OF STATE–*Concluded*	
National Film Board	
Machinery and equipment for production and distribution of films	983,809
National Library	
Conveying, elevating and materials handling equipment	2,963
Communication equipment	349
Furniture and fixtures	141,774
Other equipment	4,427
Office machines and equipment	19,419
	168,932
Public Archives	
General purpose industrial machinery	26,105
Conveying, elevating and material handling equipment	6,707
Special industry machinery	87
Miscellaneous vehicles	6,377
Communication equipment	7,041
Other electrical equipment	6,559
Service industry equipment	204
Furniture and fixtures	136,508
Other equipment	133,543
Office machines and equipment	379,621
Road motor vehicles	31,802
	734,554
Public Service Commission	
Electronic audio and video equipment	425,826
Furniture and furnishings	1,349,598
Computer equipment	68,172
Office machines and equipment	361,833
	2,205,429
Representation Commissioner	
Office equipment and furniture	2,189
	4,885,054
SOLICITOR GENERAL	
Department	
Furniture and fixtures	207,000
Secretariat	164,440
Commission of inquiry into RCMP	42,243
	413,683
Correctional Services	
Communication and related equipment	192,794
Farm equipment	144,888
Furniture anf fixtures	923,986
Industrial equipment	811,236
Kitchen equipment	116,548
Medical and dental equipment	199,629
Miscellaneous equipment	1,189,738
Office machines and equipment	450,738
Services equipment	137,854
Transportation equipment	436,537
	4,603,948
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Aircraft	151,424
Audio-visual aids	134,432
Computer equipment	199,237
Cryptographic equipment	294,967
Furniture and fixtures	1,178,815
Intercommunications equipment	95,333
Laboratory equipment	554,730
Office machines and equipment	642,585
Radio equipment	1,783,470
Record equipment	25,229
Security equipment	420,605
Ships and boats	185,382
Vehicles	6,296,196

	Amount
	$
SOLICITOR GENERAL–*Concluded*	
Royal Canadian Mounted Police–*Concluded*	
LAW ENFORCEMENT PROGRAM–*Concluded*	
Other communications equipment	455,720
Other equipment	1,150,727
	13,568,852
	18,586,483
SUPPLY AND SERVICES	
Department	
Warehouse equipment	30,542
Furniture and fixtures	540,349
Computers and related equipment	106,701
Furniture and fixtures–computer room	36,386
Addressograph equipment	32
Other office equipment	563,710
Motor vehicles	7,303
All other equipment	26,770
	1,311,793
REQUISITION OF MACHINERY AND EQUIPMENT–PROGRAM #1	
Furniture and fixtures	36,525
Computers and rented equipment	602
Other office equipment	43,513
Motor vehicles	7,254
All other equipment	289
	88,183
REQUISITION OF MACHINERY AND EQUIPMENT–PROGRAM #3	
Warehouse equipment	30,542
Furniture and fixtures	503,824
Computers and related equipment	106,099
Furniture and fixtures–computer room	36,386
Addressograph equipment	32
Other office equipment	520,197
Motor vehicles	49
All other equipment	26,481
	1,223,610
	2,623,586
TRANSPORT	
Department	
HEADQUARTERS PROGRAM	
Furniture and furnishings	19,065
Office equipment	93,797
Other equipment	27,081
	139,943
MARINE SERVICES	
Aircraft equipment	1,175,732
Construction equipment	445,334
Furnishings	388,240
Maintenance equipment	658,887
Marine equipment	13,114,705
Scientific equipment	2,703,035
Transportation equipment	425,808
	18,911,741
AIR TRANSPORTATION	
Aircraft equipment	699,614
Construction equipment	642,141
Furnishings	861,802
Maintenance equipment	2,816,535
Scientific equipment	1,993,888
Security equipment	828,171
Transportation equipment	1,224,189
	9,066,340

Construction and Acquisition of Machinery and Equipment – *Concluded*

	Amount
	$
TRANSPORT – *Concluded*	
SURFACE TRANSPORTATION	
Test equipment	238,274
Heavy duty equipment	1,387,934
Marine equipment	18,538,969
Office furniture and equipment	52,887
	20,218,064
TRANSPORTATION DEVELOPMENT AGENCY	
Aircraft and components	608,080
Road motor vehicles	75,126
Furnishings	42,477
Office equipment	9,469
Radio equipment	375
Scientific equipment	1,273
Miscellaneous equipment	3,229
	740,029
	49,076,117
Canadian Transport Commission	
CANADIAN TRANSPORT COMMISSION PROGRAM	
Office furniture, fixtures and furnishings	128,059
Office machines and equipment	82,477
	210,536
	49,286,653
TREASURY BOARD	
National Research Council of Canada	
Communications equipment	24,853
Computers and related equipment	763,807
Furniture and office equipment	462,396
Light, heat, power, water and other electrical equipment	82,986
Scientific laboratory equipment	587,407
Transportation equipment	97,834
Workshop equipment	50,552
Other types of equipment	32,440
	2,102,275
MINISTRY OF STATE FOR URBAN AFFAIRS	
Office equipment	267,796
Office furniture	114,239
	382,035

	Amount
	$
VETERANS AFFAIRS	
ADMINISTRATION PROGRAM	
Office equipment	18,828
Office furnishings and fixtures	47,270
	66,098
WELFARE SERVICES PROGRAM	
Office equipment	40,358
Office furnishings and fixtures	87,474
	127,832
PENSION PROGRAM	
Office equipment	38,391
Office furnishings and fixtures	41,255
	79,646
BUREAU OF PENSIONS ADVOCATE	
Office equipment	9,186
Office furnishings and fixtures	19,898
	29,084
TREATMENT SERVICES PROGRAM	
Office equipment	91,825
Office furnishings and fixtures	90,785
Dietary equipment	53,715
Heating, air conditioning and refrigeration equipment	19,087
Hospital electrical equipment	63,206
Hospital furnishings	133,088
Hospital general equipment	105,265
Laundry equipment	51,396
Maintenance and grounds equipment	14,551
Hospital medical and laboratory equipment	479,899
Therapy and Radiological equipment	114,558
Transportation equipment	43,017
	1,260,392
VETERANS LAND ADMINISTRATION	
Office furnishings	15,433
Office equipment	19,864
Transportation equipment	3,628
	38,925
	1,601,977

SECTION 33

1974-75
PUBLIC ACCOUNTS

Payments of Damage Claims
Ex Gratia Payments
Federal Court Awards
Nugatory Payments

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Ex Gratia Payments	33·15
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PAYMENT OF DAMAGE CLAIMS

Particulars and Payee	Authority	Amount
		$
AGRICULTURE		
RESEARCH PROGRAM		
Sundry claims, each under $1,000		8,579
PRODUCTION AND MARKETING PROGRAM		
Amount covering settlement of claim for damages arising from motor vehicle accident at Trois-Rivières, P Q July 26, 1971, charged to Vote 15.		
Ginette Gill	Justice legal opinion	1,200
Amount covering settlement of claim for damages arising from motor vehicle accident at Montreal, P Q September 3, 1974, charged to Vote 15.		
Hartford Insurance Group	Justice legal opinion	3,067
Sundry claims, each under $1,000		5,575
		9,842
HEALTH OF ANIMALS PROGRAM		
Amount covering settlement of claim for damages arising from a motor vehicle accident, June 29, 1974, at Barrie, Ontario, charged to Vote 35.		
Royal Insurance	Justice legal opinion	1,265
Amount covering settlement of claim for damages arising from a motor vehicle accident on March 4, 1974, at Rouyn, Quebec, charged to Vote 35.		
Canadian National & Dorbi Enrg	Justice legal opinion	1,852
Amount covering settlement of claim for damages arising from a motor vehicle accident, January 7, 1974, at Kenmay, Manitoba, charged to Vote 35.		
Manitoba Public Insurance, Edward Mazawasicuna	Justice legal opinion	1,467
Amount covering settlement of claim for damages arising from a motor vehicle accident on February 18, 1973, at Calgary, Alberta, charged to Vote 35.		
Lutz and Company, in trust	Justice legal opinion	2,942
Amount covering settlement of claim for damages arising from a motor vehicle accident on September 27, 1972, at Stratford, Ontario, charged to Vote 35.		
Learner and Associates, in trust, and W G Bickell	Justice legal opinion	865
Federal Court award paid from Statutory Vote.		
Learner and Associates, in trust	Federal Court award T-3670-73 October 21, 1974	6,037
Sundry claims, each under $1,000		11,424
		25,852
CANADIAN GRAIN COMMISSION PROGRAM		
Sundry claims, each under $1,000		947
		45,220
COMMUNICATIONS		
Sundry claims each under $1,000 (11)		2,020
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims each under $1,000 (3)		455
ENERGY, MINES AND RESOURCES		
Automobile accident settlement		
May 13, 1974, charged to Vote 15	T B 729748, August 8, 1974	1,782
Sundry claims each under $1,000		3,994
		5,776
ENVIRONMENT		
Settlement of claim for cost of repairs to passenger quay in Godthab Greenland, damaged by CSS Hudson, when docking Sept 28, 1974	Ministerial	3,513
Pollack Rentals Ltd	Ministerial	3,065
Settlement of claim for damage to gillnet of M/V "Cynthia" by F P C "Tanu" in August 1974	Departmental	1,506
Sundry claim	Ministerial and Departmental	11,522
Damage sustained by vessel "Jeannie Paul" as result of conditions of wharf at Lameque N B		
Vincent Duguay	Departmental	379
		19,985

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
EXTERNAL AFFAIRS		
Compensation to employees for loss of or damage to household effects shipped at public expense, pursuant to the Foreign Service Directives, in connection with posting assignments.		
S Belanger	T B 726351 April 11, 1974	2,313
M J Boggs	T B 732047 November 28, 1974	3,399
B F J Taillon	T B 732046 November 28, 1974	7,565
J G Valiquette	T B 733612 February 6, 1975	1,050
Sundry claims each under $1,000 (69)		11,270
		25,597
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
Sundry claims		82
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Settlement of claim for damages to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 5.		
Villeneuve, J L	Justice ruling	2,292
Sundry claims each under $1,000 (12)		3,340
		5,632
NORTHERN AFFAIRS PROGRAM		
Settlement of claim for damages to an automobile as a result of an accident involving a departmental vehicle, charged to Vote 25.		
Searle, Finall & Sigler	Justice ruling	4,500
Sundry claims each under $1,000		479
		4,979
PARKS CANADA PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Borger, Wm charged to Vote 80.		
Constitutional Insurance Co	Justice ruling	1,107
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Gazderwick, S charged to Vote 80.		
Saskatchewan Government Insurance Co	Justice ruling	1,351
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by Tanzell, C S charged to Vote 80.		
Alpine Auto Body	Justice ruling	1,571
Settlement of a claim as a result of an accident involving a departmental vehicle charged to Vote 80.		
Langlais, M Marcel		
Coulombe, M Edward		
Victoria Insurance Co of Canada	Justice ruling	2,464
Sundry claims each under $1,000		6,268
		12,761
		23,372
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Allstate Insurance Co	T B 694982, September 17, 1970	1,566
Settlement of a claim for damage to his personal property resulting from a leak in the roof of his Permanent Married Quarters, charged to Vote 1.		
Bauder, D G	T B 694982, September 17, 1970	1,145
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Bell, R E	T B 694982, September 17, 1970	1,584
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Benson, McMurtry, Percival & Brown	T B 694982, September 17, 1970	2,175
Settlement of a claim for the loss of 37 maple trees, charged to Vote 1.		
Berthiaume, Jean-Guy	T B 694982, September 17, 1970	1,200
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Buchner, W R, in trust	T B 694982, September 17, 1970	1,800

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Continued*		
DEFENCE SERVICES PROGRAM—*Continued*		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Cassels, Brock	T B 694982, September 17, 1970	5,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Commercial Union Assurance Group	T B 694982, September 17, 1970	1,538
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Dale & Company Ltd	T B 694982, September 17, 1970	1,673
Settlement of a claim for damages arising out of the preparation of plans for construction of a submarine shelter, charged to Vote 1.		
Dominion Aluminum Fabricating Ltd	T B 694982, September 17, 1970	11,000
Settlement of a claim as a result of property damage, charged to Vote 1.		
Eastman, Glen	T B 694982, September 17, 1970	1,058
Settlement of a claim for damage to fields and crops as a result of the crash of a C F 101 Jet Fighter, charged to Vote 1.		
Ehlers, Darryl L	T B 694982, September 17, 1970	3,742
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Federal Insurance Co	T B 694982, September 17, 1970	1,173
Payment for damages arising out of a sonic boom near Arvida P Q, charged to Vote 1.		
Fortin, Raymond and Jean-Yves Tremblay	T B 694982, September 17, 1970	5,000
Settlement of a claim for damage to a salmon gillnet, charged to Vote 1.		
Furukawa H	T B 694982, September 17, 1970	1,240
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Statutory Vote.		
Grenier, Michel	Federal Court of Canada Judgment T–1132-73, January 23, 1975	3,500
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Lague, Gilles	T B 694982, September 17, 1970	2,653
Settlement of a claim for damage to personal property in transit, charged to Vote 1.		
Lee, B J	T B 694982, September 17, 1970	1,243
Settlement of a claim for damage to his Alfalfa field during a military exercise, charged to Vote 1.		
Lindley, Louis	T B 694982, September 17, 1970	2,200
Settlement of a claim for loss of personal property in transit from C F B Europe to Canada as a result of the derailment of a train, charged to Vote 1.		
Ludlow, K W G	T B 694982, September 17, 1970	12,556
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by Dorothy Wineholt, charged to Statutory Vote.		
MacMillan, Rooke, Avery & Forbes	Federal Court Judgment T 880-71 dated May 30, 1974	5,700
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
McInnis, Cooper & Robertson, in trust	T B 726778, April 4, 1974	108,300
Settlement of a claim for legal costs pertaining to above damage claim settlement, charged to Vote 1.		
McInnis, Cooper & Robertson, in trust	T B 726778, April 4, 1974	4,700
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
The Manitoba Public Insurance Corp	T B 694982, September 17, 1970	1,597
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Merkur and Naftolin, in trust	T B 694982, September 17, 1970	6,950
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Ministero Della Diffsa	T B 694982, September 17, 1970	4,184
Settlement of a claim for loss of personal property in transit as a result of the derailment of a train, charged to Vote 1.		
Norton, N B	T B 694982, September 17, 1970	3,040
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
The Nova Scotia Hospital Insurance Commission	T B 726778, April 4, 1974	10,328
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Osborne, Mollison & Bean	T B 726603, March 28, 1974	70,000
Settlement of a claim for legal costs pertaining to above damage claim settlement, charged to Vote 1.		
Osborne, Mollison & Bean	T B 726603, March 28, 1974	7,500

PAYMENT OF DAMAGE CLAIMS–*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE–*Continued*		
DEFENCE SERVICES PROGRAM–*Continued*		
Settlement of a claim as a result of an accident involving a Naval auxiliary vessel, charged to Vote 1.		
Paccar Incorporation	T B 694982, September 17, 1970	7,624
Settlement of a claim for damage to Dock #2 at New Westminister, charged to Vote 1.		
Pacific Coast Terminals Co Ltd	T B 694982, September 17, 1970	6,658
Settlement of a claim as a result of an accident involving a department vehicle, charged to Vote 1.		
Pilot Insurance Co	T B 694982, September 17, 1970	3,108
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle operated by Marjorie MacLaren, charged to Statutory Vote.		
Radnoff, Pearl and Pearl, in trust	Federal Court Judgment T 1570-71 dated May 10, 1974	5,313
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Raphael, Weatley, MacPherson & Levitt	T B 694982, September 17, 1970	10,396
Settlement of a claim for injuries to Mrs Charlotte Currie as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Receiver General for Canada	T B 694982, September 17, 1970	3,000
Paid into Court in satisfaction of the claim of Daniel Laurin arising out of an accident involving a departmental vehicle, charged to Vote 1.		
Receiver General for Canada	T B 694982, September 17, 1970	6,000
Settlement of a claim by K I Smith for injuries sustained in a fall at the entrance to the C A N E X Bldg, at Canadian Forces Base North Bay, charged to Vote 1.		
Rogers, Hunter & Company, in trust	T B 694982, September 17, 1970	1,000
Settlement of a claim for damage involving members of the Canadian Forces, charged to Vote 1.		
Sampsons Marina & Trailer City	T B 694982, September 17, 1970	1,211
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Messrs Slusky & Slusky	T B 694982, September 17, 1970	1,475
Settlement of a claim as a result of an accident, charged to Vote 1.		
Messrs Smith, Barnard & Diel, in trust	T B 694982, September 17, 1970	1,004
Settlement of a claim for damages as a result of a sonic boom, charged to Vote 1.		
Sorensen, Charles R	T B 694982, September 17, 1970	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Sun Alliance Insurance Group	T B 694982, September 17, 1970	1,693
Settlement of a claim for damage to Atlantic aviation Bldg, by a departmental vehicle, charged to Vote 1.		
Texaco Canada Ltd	T B 694982, September 17, 1970	1,075
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Treasurer of Ontario	T B 694982, September 17, 1970	1,159
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Tri-Pel Construction Ltd	T B 694982, September 17, 1970	1,050
Settlement of a claim for damage to fields and crops as a result of the crash of a C F 101 Jet fighter, charged to Vote 1.		
Tromp, Hubert	T B 694982, September 17, 1970	18,875
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	P C 1970-10/907, May 19, 1970	1,000
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	P C 1970-10/907, May 19, 1970	1,013
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	P C 1970-10/907, May 19, 1970	1,025
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	P C 1970-10/907, May 19, 1970	1,151
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Ajustment Bureau Ltd	P C 1970-10/907, May 19, 1970	1,278
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	P C 1970-10/907, May, 19, 1970	1,603

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Concluded*		
DEFENCE SERVICES PROGRAM—*Concluded*		
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustments Bureau Ltd	P C 1970-10/907, May 19, 1970	2,184
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Underwriters Adjustment Bureau Ltd	P C 1970-10/907, May 19, 1970	2,211
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
United Canada Insurance Co	T B 694982, September 17, 1970	1,395
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Wellman, MacIsaac, Graf & Zarzeczny	T B 694982, September 17, 1970	3,613
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 1.		
Young, Earl	T B 694982, September 17, 1970	1,395
Reimbursement of Canada's share of 75% with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the N A T O Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty) Act c 284 R S, as amended to: Government of Belgium 1 claim for $18,261; Government of France, 1 claim for $51; Government of Germany, 4,264 claims for $686,416		704,728
Claims settled by United Nations Headquarters in Cyprus on behalf of Department of National Defence		20,336
Sundry awards of less than $1,000 each		166,055
		1,265,973
DEFENCE RESEARCH PROGRAM		
Sundry awards of less than $1,000 each (1)		25
		1,265,998
NATIONAL HEALTH AND WELFARE		
MEDICAL SERVICES PROGRAM		
Settlement of claims for damages arising from a motor vehicle accident at Fort Smith N W T on February 23, 1974, charged to Vote 25.		
R Bonnefoy Pearl Assurance Co	Justice legal opinion	446 1,009
Settlement of a claim for damages arising from a motor vehicle accident at Fort Smith N W T on December 21, 1973, charged to Vote 25.		
Brendan Dunphy	Justice legal opinion	1,114
Sundry claims, each under $1,000, charged to Vote 25		3,472
		6,041
HEALTH PROTECTION PROGRAM		
Settlement of a claim for damages arising from a motor vehicle accident at Scarborough Ont on April 10, 1974, charged to Vote 35.		
Insurance Co of North America	Justice legal opinion	1,007
Settlement of a claim for damages arising from a motor vehicle accident at Keremeos B C on October 3, 1973, charged to Vote 35.		
Avis Transport Ltd	Justice legal opinion	1,023
Sundry claims, each under $1,000 (21), charged to Vote 35		3,463
		5,493
FITNESS AND AMATEUR SPORT PROGRAM		
Settlement of a claim for damages to vehicles owned by General Motors of Canada Ltd, resulting from the Canada Games Cross Country Torch Parade, charged to Vote 50.		
General Motors of Canada Ltd	Justice legal opinion	1,656
		13,190
NATIONAL REVENUE		
Customs and Excise		
Sundry claims, each under $1,000		1,726
Taxation		
Sundry claims, each under $1,000		57
		1,783

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
POST OFFICE		
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Jean-Pierre L'Esperance and a vehicle owned by Boulangerie Franco-Canadienne on December 20, 1973	Justice Department 11,283	1,065
Hospital care fees for injuries to Mrs Michel Hayden (pedestrian) as a result of an accident with postal truck on January 2, 1971. Driver—Jean Collard	Justice Department 4,751	3,203
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by J P Bellefleur and a vehicle owned by Carmel Novelties on January 24, 1972	Justice Department 6,550	1,006
Amount covering settlement of a claim for bodily injuries caused by an accident between a postal vehicle driven by Lucien Carriere and Alain Lavoie (pedestrian) on October 1st 1971	Justice Department 5,804	6,377
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Armand Plante and a car owned by Leon Sirois on June 20, 1974	Justice Department 12,683	1,584
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Yvon Caisse and a car owned by P E Simonneau on August 4, 1974	Justice Department 12,832	1,339
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Camille Bouchard and the Cars owned by J G Bergeron and Yvon Gagnier on September 3, 1974	Justice Department 13,439	3,001
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Robert Ethier and a car owned by Langevin Auto Wreck on May 17, 1974	Justice Department 12,680	2,500
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by Claude David and a car owned by Bernard Meloche	Justice Department 14,665	1,234
Damages to the building owned by Mr Francis Boudreau by one of your trucks on July 29, 1974. Driver—Roger Gingras	Justice Department 12,898	5,120
Accident involving a postal truck and a motorcycle on September 10, 1973. Driver – Roger Nadeau (Benoit Chabot and Roger Nadeau)	Justice Department 10,568	4,000
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle 119446 and a car driven by Evelyn M Messerschmidt, Victoria, B C, on July 6, 1973. Jones, Emery & Cafra, in trust	Justice Department	2,266
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 130-008 and a car owned by Dr T Weilff, Vancouver, B C, on January 26, 1974. Fraser Hyndman, in trust	Justice Department	4,270
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 130-272 and a car owned by Constance Allan, Castlegar, B C, on April 22, 1974	Justice Department	1,040
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 130-014 and a Provincial Government vehicle on May 2, 1974 in Vancouver B C	Justice Department	1,912
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 110-480 and a car owned by Sadru Ahmel in North Vancouver B C on July 3, 1974	Justice Department	2,204
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 134-112 and a car owned by G Sidney Cross in Vancouver B C on July 24, 1974	Justice Department	1,068
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 128-785 and a car owned by Robert Grey in Vancouver B C on August 12, 1974	Justice Department	1,158
Amount covering settlement of a claim for material damages caused by an accident on a car lot between a Crown-owned vehicle 119-063 and cars owned by Ruby E Menzies Helen Tokaryk Beverly Vanderveen and Canadian Protein Pasteurs in North Burnaby B C on May 17, 1974	Justice Department	2,911
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 110-465 and a car owned by Alfred R Brown in Surrey B C on July 11, 1974	Justice Department	1,407
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 86-33 and a motorcycle owned by Thomas D Fleming in Richmond B C on October 11, 1974	Justice Department	1,565
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 134-521 and a taxi cab owned by Yellow Cabs Ltd in Vancouver B C on December 12, 1974	Justice Department	1,427
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 134-528 and a City of Vancouver owned vehicle in Vancouver B C on November 4, 1974	Justice Department	1,110
Amount covering settlement of a claim for material damages caused by an accident between a Crown-owned vehicle 76-167 and a car owned by Derrick M Webb in New Westminster B C on December 20, 1973	Justice Department	1,161

PAYMENT OF DAMAGE CLAIMS–*Continued*

Particulars and Payee	Authority	Amount
		$
POST OFFICE–*Continued*		
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle and a car owned by Calgary Auto Lease Ltd and driven by Anderson Insulation Ltd in Calgary Alta on June 4, 1974	Justice Department	1,327
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle and a car owned by John A Cameron in Calgary Alta on June 13, 1974	Justice Department	1,264
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle driven by David Knoll and a taxi cab owned by Ken Manderville in Edmonton Alta on January 9, 1975	Justice Department	1,264
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle and a car owned by Dave Tanters in Edmonton Alta on December 3, 1974	Justice Department	1,005
Amount covering settlement of a claim for material damages caused by an accident between a postal vehicle and a car driven by Jack West in Edmonton Alta on March 11, 1974	Justice Department	1,800
Amount covering settlement of claim for material damages caused by an accident between a postal vehicle and a car driven by John McNally on July 17, 1974. John G Riley, in trust	Justice Department	1,000
Amount covering settlement for Post Office vehicle striking pedestrian in Ottawa Ontario on February 18, 1974. Dunlop & Schrieder, in trust	Legal Opinion	4,945
Amount covering settlement of claim for damages caused by a postal vehicle driven by F Standring and a car owned by Nancy Cox and damage to a signal post in London Ontario on July 22, 1974	Justice Department	1,569
Amount covering settlement of claim for damages caused by a postal vehicle driven by A Goodwin and a City of Kitchener bus in Kitchener Ontario on December 19, 1974	Justice Department	2,061
Amount covering settlement of a claim for damages caused by a Post Office fork lift and a truck owned by Crossroads Transport Ltd in Winnipeg Man on September 25, 1974	Justice Department	1,526
Amount covering settlement of a claim for damages caused by a Post Office vehicle driven by G Standing and a car owned by Frank Lovitt in Winnipeg Man on February 16, 1973	Justice Department	1,500
Amount covering settlement of damage caused by Post Office vehicle striking overhead water pipe which burst causing flooding and water damage to Commerce Court & Cara Operations (Restaurant) on May 6, 1974	Justice Department	2,653
Amount covering settlement of damage caused by Post Office vehicle making an illegal "U" turn, struck by claimant Prince Wiafeh-Akenteng on July 23, 1974	Justice Department	1,244
Amount covering settlement of damage caused by Post Office vehicle striking the rear of a parked vehicle owned by Luis Melo on December 16, 1974	Justice Department	1,060
Amount covering settlement of damage caused by Post Office vehicle moving with rear doors not secured. Open door struck parked tractor trailer owned by Touchette Express Co Ltd on December 2, 1974	Justice Department	1,450
Amount covering settlement of damage caused by Post Office vehicle striking gun bell of army tank inflicting damage to the tank owned by the Military Technology Museum on September 4, 1974	Justice Department	2,681
Amount covering settlement of damage caused by Post Office vehicle skidding on slushy section of road into claimants vehicles causing damage and personal injuries. Claimants–V Ananich & H Stevens on December 1, 1972	Justice Department	6,622
Amount covering settlement of damage caused by Post Office vehicle striking claimant's vehicle while in skid on wet icy roadway. Claimant– Peter Goutjoulis on December 22, 1972	Justice Department	3,820
Amount covering settlement of damage caused by Post Office vehicle which braked and skidded on wet pavement into the rear of Mr Hurzins vehicle on January 30, 1974	Justice Department	1,179
Amount covering settlement of damage caused by Post Office vehicle making a left turn across Bay St apparently without first ensuring that the way was clear. The Post Office vehicle was struck by the claimant's vehicle G J Pokora on December 21, 1973	Justice Department	1,377
Amount covering settlement of damage caused when Post Office vehicle pulled out of service road without ensuring that the way was clear. The other vehicle was owned by John Brookes on August 8, 1973	Justice Department	4,681
Amount covering settlement of damage caused when Post Office vehicle collided with rear end of third party vehicle owned by Oscar Magoisi on November 29, 1973	Justice Department	10,500
Amount covering settlement of damage caused when Post Office vehicle apparently failed to yield right of way and struck third party vehicle owned by Lorne Brown which went out of control and struck a T T C bus driven by James Smith on February 18, 1974	Justice Department	2,692

PAYMENT OF DAMAGE CLAIMS–*Continued*

Particulars and Payee	Authority	Amount
		$
POST OFFICE–*Concluded*		
Amount covering settlement of damage apparently caused by Post Office vehicle changing lanes without making certain that it could be done safely foreseeing third party vehicle to strike curb and lose control striking hydro pole. Claimant–A L Grant on January 15, 1974	Justice Department	1,090
Amount covering settlement of damage when Post Office vehicle collided with rear end of third party vehicle owned by S Affrunti on March 21, 1974	Justice Department	1,153
Amount covering settlement of damage when Post Office vehicle in process of making left turn across intersection was struck by southbound vehicle owned by Dr W H Shaw on April 27, 1973	Justice Department	1,275
Amount covering settlement of damage when Post Office vehicle apparently entered intersection against red light and collided with vehicle owned by Mr Jarrett on December 23, 1973	Justice Department	1,595
Amount covering settlement for accident damages in collision of Post Office vehicle and a car driven by Jack West of Edmonton Alta on March 11, 1974	Justice Department	1,800
Amount covering settlement of damages caused by Post Office vehicle striking E A Bullock's vehicle on May 14, 1974	Justice Department	1,309
Amount covering settlement of damage caused by Post Office vehicle rear-ending vehicle driven by Mr Chan and owned by Hendricks Florist on June 3, 1974	Justice Department	1,014
Amount covering settlement of damages caused by Post Office vehicle sliding into car owned by Edward Pola on February 18, 1975	Justice Department	1,679
Amount covering settlement of damages and personal injury claim resulting from accident caused by Post Office vehicle striking rear of vehicle owned by Guido Carbone on August 22, 1974	Justice Department	7,400
Amount covering settlement of damages caused by Post Office vehicle striking parked taxi owned by C Rothman and operated by Sik Hong Wee on November 12, 1974	Justice Department	1,352
Amount to cover damages arising out of a collision between Crown-owned vehicle No 134128 and a vehicle driven by William W Wouterloof on October 26, 1974	Justice Department	1,462
Sundry claims, each under $1,000		202,363
		336,640
PRIVY COUNCIL		
Privy Council Office		
Sundry claims each under $1,000		110
PUBLIC WORKS		
Settlement of a claim as a result of flood from defective pipes at 149 Lagauchetiere St, Montreal Que, charged to Vote 10.		
Chait, Salomon, Gelber, Reis, Bronstein & Litvack		400
Ta Ching Trading Co	Justice Department Ruling	14,000
Settlement of a claim as a result of fire in temporary office space leased to accommodate Sherbrooke Detachment R C M P during renovation of Federal Building, 50 Couture St, Sherbrooke Que, charged to Vote 10.		
Mr Lorne Campbell and The Federal Insurance Co	T B 729748	23,000
Settlement of a claim for damages sustained at Government of Canada Building, Peterborough Ontario, by Mrs Gertrude Chatfield, charged to Vote 10.		
Howell, Fleming, Bark & Co	Justice Department Ruling	1,700
Settlement of a claim for damages sustained at Lindsay Ontario Post Office by Mrs Margaret Madill, charged to Vote 10.		
Rogers Thomson	Out of Court Settlement	2,550
Settlement of a claim as a result of a fall on the steps of the Federal Building, 27 Prince, Huntingdon Que, charged to Vote 10.		
Mrs Carmelle Lalonde		190
Messrs Meloche, Blanchard & Rouleau	Justice Department Ruling	2,000
Settlement of a claim as the result of a motor vehicle accident between a vehicle driven by Mr M Mullen and a DPW vehicle in Whitehorse Yukon Territory, charged to Vote 10.		
M Mullen	Justice Department V L 26960	1,363
Settlement of a claim as a result of flood during alterations at Postal Terminal, 715 Peel, Montreal Que, charged to Vote 15.		
Colas, Amyot, Lesage, Deschenes & Goden		1,500
Raymond Matte & Fils Me De Grand-Pré	Justice Department Ruling	8,704
Settlement of a claim from a collision Vessel Captain Fernando Dugas with Misouri Wharf, charged to Vote 25.		
Captain Fernando Dugas	Ruling from D P W Senior Asst Deputy Minister	22,000

PAYMENT OF DAMAGE CLAIMS–*Continued*

Particulars and Payee	Authority	Amount
		$
PUBLIC WORKS–*Concluded*		
Settlement of a claim of the family of James Mitchell as a result of a motor vehicle accident between a vehicle driven by J Mitchell and a D P W vehicle resulting in the death of J Mitchell near Milepost 866 on the Alaska Highway, charged to Vote 40.		
D Madison	Justice Department V L 15036	15,000
Settlement of a Consent Judgement in the case concerning F B Sirotek Ltd in a dispute over defective work and work which the Contractor claimed was additional to the Contract.		
Messrs Goldbert, Shinder, Shmelzer, Gardener & Kronick, in trust	Federal Court Award No 220864, (5/12/74)	22,358
Sundry claims, each under $1,000(40)		8,125
		122,890
REGIONAL ECONOMIC EXPANSION		
Sundry claims, each under $1,000	Ministerial	28
SECRETARY OF STATE		
National Film Board		
Settlement of claim resulting from injuries to a minor, Serge Tolbot, in fall from horse during shooting of film, August 10, 1973; charged to Vote 70.	Department of Justice	15,900
Legal fees		1,500
Sundry claims, each under $1,000 (8)		2,548
		19,948
National Museums of Canada		
Sundry claims		694
Public Archives		
Sundry Claims	Justice Department	1,088
		21,730
SOLICITOR GENERAL		
Correctional Services		
Settlement of claim for injuries suffered by K G Rowe at Kingston Penitentiary on January 26, 1965, charged to Vote 5.		
K G Rowe and Cassels, Brock	Ministry Counsel Ruling, August 6, 1974	1,900
Michael E Greene–Details shown under Ex-Gratia payments		1,391
Remi Ayotte–Details shown under Ex-Gratia payments		1,139
David Bossie–Details shown under Ex-Gratia payments		1,916
Roy R Carson–Details shown under Ex-Gratia payments		1,828
Sundry Claims, each under $1,000		6,514
Sundry Ex-Gratia claims, each under $1,000		2,048
		16,736
Royal Canadian Mounted Police		
Settlement of a claim for damage costs and medical expenses resulting from a motor vehicle accident at Coquitlam B C September 1, 1973, charged to Vote 20.		
Alexander, Guest, Wolfe, Holburn & Beaudin, in trust	P C 1960-11/944, July 15, 1960, as amended	2,250
Settlement of a claim for damages interest and costs resulting from a motor vehicle accident involving a motorcycle at Montreal Que July, 24, 1969.		
Fernand Brisebois	The Federal Court of Canada Award	10,994
Jocelyn Brisebois		87,233
Tansey Lavery et Associes		2,314
Settlement of a claim for the payment of medical services resulting from injuries sustained by E Bolster in a car accident at Prince George B C June 18, 1972, charged to Vote 20.		
Minister of Finance, Province of British Columbia	P C 1960-11/944, July 15, 1960, as amended	2,657
Settlement of a claim for damages resulting from a motor vehicle accident near Ingleside Ont November 2, 1973, charged to Vote 20.		
C I A G Insurance	T B 729748, August 8, 1974	1,837
Norman Cripps		144
Settlement of a claim for damages resulting from a motor vehicle accident near Petty Harbour Nfld February 21, 1974, charged to Vote 20.		
Canadian Surety Company	T B 729748, August 8, 1974	2,937
R J Rentals		470
Wayne Dunn		167
William O'Brien		148
Settlement of a claim for damages resulting from a motor vehicle accident at Ville Jacques Cartier Que August 10, 1964.		
Jacques Chamberland	The Federal Court of Canada Award	2,434
Jacqueline Chamberland		443
Me Marc Lamarre		503

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Royal Canadian Mounted Police—*Continued*		
Settlement of a claim for damages resulting from a motor vehicle accident at Ottawa, Ont August 24, 1973, charged to Vote 20.		
Chubb and Son Inc	P C 1960-11/944, July 15, 1960, as amended	2,103
Richard A Grand		596
Settlement of a claim for damages resulting from a motor vehicle accident at Montreal Que October 10, 1973.		
Cote, Peloquin & Bouchard	The Federal Court of Canada Award	425
Chubb & Sons Inc		483
Claude Aubin		100
Tansey, Lavery, Johnston, O'Donnell, Clark & Carriere		363
Settlement of a claim for damages resulting from a car accident at Westmount Que December 18, 1972, charged to Vote 20.		
Lucien Couteau	T B 729748, August 8, 1974	1,287
Settlement of a claim for damages resulting from a motor vehicle accident at Clearwater B C August 3, 1973, charged to Vote 20.		
James Leonard Dominic	P C 1960-11/944, July 15, 1960, as amended	100
Nationwide Mutual Insurance Corp		1,204
Settlement of a claim by Sharon Grace Finch for damages resulting from a car accident at Penticton B C October 21, 1973, charged to Vote 20.		
Boyle & Co, in trust	P C 1960-11/944, July 15, 1960, as amended	3,230
Firemans Fund Insurance Co		2,582
Settlement of a claim for damages resulting from a motor vehicle accident at Chipman N B August 22, 1973, charged to Vote 20.		
General Rental Company	T B 729748, August 8, 1974	2,324
Settlement of a claim by Elaine Ingram and Sylvia Lindo for damages resulting from a motor vehicle accident at Toronto Ont August 21, 1973, charged to Vote 20.		
Barins Goldberg	T B 729748, August 8, 1974	2,925
Settlement of a claim by Lillian Reskin and Bernice Schrider for damages resulting from a motor vehicle accident at Toronto Ont June 28, 1972, charged to Vote 20.		
Salnik Goldman	T B 729748, August 8, 1974	4,544
Benson McMurty		4,000
Settlement of a claim for damages resulting from a car accident at Baie Comeau Que April 6, 1974, charged to Vote 20.		
Haute - Baie Automobiles Inc	P C 1960-11/944, July 15, 1960, as amended	1,288
Ville de Baie Comeau		685
Settlement of a claim by Orval Easton for damages resulting from a car accident near Galloway B C November 11, 1969, charged to Vote 20.		
Hislop, Lazenby, Colgur & Best, in trust	T B 729748, August 8, 1974	7,000
Settlement of a claim for damages resulting from a motor vehicle accident at Montreal Que November 28, 1973, charged to Vote 20.		
Imperial Signs Ltd	T B 727257, May 2, 1974	23,000
Transport D'Anjou Inc		438
Settlement of a claim for damages resulting from a car accident with a vehicle owned by Edward Robert Gaugler at Burnaby B C June 25, 1974, charged to Vote 20.		
Insurance Corporation of British Columbia	T B 729748, August 8, 1974	1,101
Settlement of a claim for damages resulting from a car accident with a vehicle operated by Murray Gibsen at North Vancouver B C August 15, 1974, charged to Vote 20.		
Insurance Corporation of British Columbia	T B 729748, August 8, 1974	2,276
Settlement of a claim for damages resulting from a motor vehicle accident at Hope B C July 8, 1973 charged to Vote 20.		
Ruth Johnson	P C 1960-11/944, July 15, 1960, as amended	1,149
Settlement of a claim for damages resulting from a motor vehicle accident at Ottawa Ont August 31, 1974, charged to Vote 20.		
Elfie Lakerdas	T B 729748, August 8, 1974	100
Abstainers Insurance Co		1,050
Settlement of a claim for damages resulting from a motor vehicle accident at Toronto Ont December 24, 1974, charged to Vote 20.		
Liberty Mutual Insurance Co	T B 729748, August 8, 1974	2,553
Steven McCloud		857
Settlement of a claim by Mrs E Bolster for damages interest and costs resulting from a motor vehicle accident at Prince George B C June 18, 1972.		
MacLeod & Small, in trust	The Federal Court of Canada Award	31,352
MacLeod & Small, in trust		1,898
Settlement of a claim by Robert David Draper for damages resulting from a motor vehicle accident at Regina Sask October 16, 1972, charged to Vote 20.		
MacPherson, Leslie and Tyerman, in trust	T B 729748, August 8, 1974	8,000

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Continued*		
Royal Canadian Mounted Police—*Continued*		
Settlement of a claim for damages resulting from a car accident at Ottawa Ont May 31, 1974, charged to Vote 20.		
Renaud Serge Mainville	T B 729748, August 8, 1974	1,143
Settlement of a claim for damages resulting from a motor vehicle accident at Creighton District Sask March 17, 1974, charged to Vote 20.		
Manitoba Public Insurance Corp	T B 729748, August 8, 1974	470
Star Auto Body Shop		1,351
Settlement of a claim for damages resulting from a motor vehicle accident at Ottawa Ont April 15, 1974, charged to Vote 20.		
Ottawa-Carleton Regional Transit Commission	T B 729748, August 8, 1974	7,095
Commonwealth Holiday Inns of Canada Ltd		1,316
Settlement of a claim for damages resulting from a motor vehicle accident at Wetaskiwin Alta April 8, 1973, charged to Vote 20.		
Parlee, Irving, Henning, Mustard & Rodney	T B 729748, August 8, 1974	2,918
Shtabsky & Company		3,000
Settlement of a claim for damages resulting from a car accident at Ottawa Ont October 21, 1974, charged to Vote 20.		
Pilot Insurance Co	T B 729748, August 8, 1974	1,592
E W Clark		292
Settlement of a claim for damages resulting from a motor vehicle accident at Montreal Que May 25, 1974, charged to Vote 20.		
Les Prevoyants du Canada	T B 729748, August 8, 1974	770
J P Ricard		250
Settlement of a claim for damages resulting from a car accident at Ottawa Ont August 2, 1974, charged to Vote 20.		
Provident Assurance Company	T B 729748, August 8, 1974	1,761
Marcel Gagnon		250
Settlement of a claim by Gerald John Presley for the loss of a limb resulting from a motorcycle accident with a road block at Burnaby B C May 16, 1973, charged to Vote 20.		
Rankin, Robertson, Giusti, Chamberlain and Donald, in trust	T B 729714, July 20, 1974	30,000
British Columbia Hospital Insurance		2,716
Settlement of a claim for damages resulting from a motor vehicle accident near Raymore Sask March 18, 1974, charged to Vote 20.		
Saskatchewan Government Insurance Office	T B 729748, August 8, 1974	1,612
Albert Benko		136
Settlement of a claim for damages resulting from a motor vehicle accident at Prince Albert Sask August 19, 1974, charged to Vote 20.		
Saskatchewan Government Insurance Office	T B 729748, August 8, 1974	1,320
David C Campbell		205
Settlement of a claim for damages resulting from a motor vehicle accident near Lisburn Alta January 28, 1974, charged to Vote 20.		
Saskatchewan Mutual Insurance Company	P C 1960-11/944, July 15, 1960, as amended	589
Perry Edgar Scholze		590
Settlement of a claim for damages resulting from a motor vehicle accident at Bounty district Sask November 14, 1974, charged to Vote 20.		
Saskatchewan Government Insurance Office	T B 729748, August 8, 1974	1,144
James E Taylor		50
Settlement of a claim by Mr and Mrs Bernauer who were passengers in a car involved in an accident with a police vehicle in the District of Clavet Sask March 6, 1971, charged to Vote 20.		
Messrs Schulman and Morrison	P C 1960-11/944, July 15, 1960, as amended	3,450
Settlement of a claim by Liana Haughton for damages resulting from a motor vehicle accident at Toronto Ont January 21, 1974, charged to Vote 20.		
Shaw & Begg Insurance Ltd	T B 729748, August 8, 1974	1,489
Stanstead & Sherbrooke		934
Jon Hall		100
Settlement of a claim for damages resulting from a motor vehicle accident at Joliette Que May 31, 1974, charged to Vote 20.		
Jean-Maurice Semard	T B 729748, August 8, 1974	2,322
Settlement of a claim by Gerard Lasage Inc for damages resulting from a motor vehicle accident at St Etienne Que April 2, 1974, charged to Vote 20.		
Transport Insurance Co	T B 729748, August 8, 1974	12,257
Trudel, Dugre and Giroux		4,025
Settlement of a claim by Robert Daag for damages resulting from a motor vehicle accident at Penticton B C February 19, 1974, charged to Vote 20.		
Unigard Mutual Insurance Co	T B 729748, August 8, 1974	1,096
Settlement of a claim by Timothy Watson for special and general damages resulting from a motor vehicle accident at Richmond B C August 15, 1970, charged to Vote 20.		
Walker, and Angell, in trust	P C 1960-11/944, July 15, 1960, as amended	6,100

PAYMENT OF DAMAGE CLAIMS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Concluded*		
Royal Canadian Mounted Police—*Concluded*		
Settlement of a claim for damages resulting from a motor vehicle accident at Langley B C December 2, 1972, charged to Vote 20.		
Wawanesa Mutual Insurance Co	P C 1960-11/944, July 15, 1960, as amended	2,431
Terry Elliot		700
Settlement of a claim for damages resulting from a car accident at Montreal Que July 17, 1974, charged to Vote 20.		
Wellington Fire Insurance Co	T B 729748, August 8, 1974	2,892
Jean-Paul Houle		2,250
Lucien Brunet		326
Settlement of a claim by Litchfield Bulldozing Ltd for damages resulting from a motor vehicle accident at Burnaby B C January 21, 1974, charged to Vote 20.		
Westminster Motors Ltd	T B 729748, August 8, 1974	1,174
Settlement of a claim for damages resulting from a motor vehicle accident near Saint John N B April 3, 1974, charged to Vote 20.		
Brian David Weston	T B 729748, August 8, 1974	1,049
Sundry claims, each under $1,000		164,963
		491,672
		508,408

TRANSPORT

MARINE SERVICES

Settlement of claim for damages resulting from an accident to the schooner "Eric G" at Pointe aux Orignaux wharf on July 9, 1971.		
Langlois, Drouin & Laflamme and Remi Gagnon	Federal Court Judgment T-1985-73 November 20, 1974	3,065
Langlois, Drouin & Laflamme		400
Settlement of claim for damages resulting from a motor vehicle accident.		
Ilario Sovernigo	Federal Court Judgment October 15, 1974	26,032
Settlement of claims for damages resulting from the "Trans-atlantic"–"Hermes" collision of the St Lawrence River April 10, 1965 including interest of $427,373.		
Messrs McMaster, Meighen, Minnion, Patch, Cordeau, Hyndman & Legge	Federal Court Judgment April 27, 1971	1,456,679
Settlement of claim for damages resulting from a motor vehicle accident at St John's, Nfld on January 15, 1974, charged to Vote 5.		
Canadian General Insurance Company and Steers Ltd	Department of Justice letter October 28, 1974	3,238
Payment to Transworld Shipping Co Ltd as full and final settlement of all claims and counter-claims arising from 1968, 1969 and 1970 Eastern Arctic Resupply Operations, charged to Vote 5.		
Langlois, Drouin and Laflamme, in trust	T B 732013 December 5, 1974	38,500
Settlement of a claim for damages resulting from a motor vehicle accident on December 9, 1974, charged to Vote 5.		
J B Johnson	Department of Justice letter January 8, 1975	1,373
Settlement of a claim for damages due to oil contamination, charged to Vote 5.		
Charles and Robert Blades Ltd	Department of Justice letter March 18, 1975	1,181
Settlement of a claim for damages resulting from an accident at Les Escoumins, Quebec on July 14, 1973, charged to Vote 5.		
Commercial Union Assurance Company Ltd	Department of Justice letter April 4, 1974	9,737
Settlement of a claim for damages for the loss of income during the removal of a light house at Sacre-Coeur, Quebec on July 23, 1972, charged to Vote 10.		
Edmour Hovington	Department of Justice letter April 4, 1974	2,500
Sundry claims, each under $1,000		7,666
		1,550,371

AIR TRANSPORTATION

Settlement of a claim for damages as a result of a motor vehicle accident June 22, 1973 at Stephenville charged to Vote 15.		
Martin J Lewis	P C 1966/707, April 21, 1966	1,025
Settlement of a claim for damages as a result of a motor vehicle accident September 28, 1973 at Mont Joli charged to Vote 15.		
Robert Morissette	P C 1966/707, April 21, 1966	2,000
Settlement of a claim for damages as a result of a motor vehicle accident September 17, 1972 at Frobisher Bay charged to Vote 15.		
Ross and Richard Lee	P C 1966/707, April 21, 1966	1,172
Settlement of a claim for damages as a result of a motor vehicle accident November 7, 1972 at Winnipeg charged to Vote 15.		
M Slutchuk	P C 1966/707, April 21, 1966	1,209

PAYMENT OF DAMAGE CLAIMS–*Concluded*

Particulars and Payee	Authority	Amount
		$
TRANSPORT–*Concluded*		
AIR TRANSPORTATION–*Concluded*		
Settlement of a claim for damages as a result of a motor vehicle accident February 15, 1974 at Ottawa Ont charged to Vote 15. Jeane Lamoureux	P C 1966/707, April 21, 1966	3,941
Settlement of a claim for damages as a result of a motor vehicle accident March 27, 1974 at Mont Joli Qué charged to Vote 15. Chrysler Leasing Ltd	P C 1966/707, April 21, 1966	1,333
Settlement of a claim for damages as a result of a motor vehicle accident August 23, 1974 at Don Mills Ont charged to Vote 15. J B Hale	P C 1966/707, April 21, 1966	1,600
Settlement of a claim for damages as a result of a motor vehicle accident February 13, 1973 at Saint John NB charged to Vote 15. Bessie F MacNaughton	P C 1966/707, April 21, 1966	4,500
Settlement of a claim for damages as a result of a motor vehicle accident March 21, 1974 at Ajax charged to Vote 15. Raymond Harris	P C 1966/707, April 21, 1966	3,356
Settlement of a claim for damages as a result of a motor vehicle accident January 3, 1975 at Gander Nfld charged to Vote 15. Betsy Jane Matthews	P C 1966/707, April 21, 1966	1,268
Sundry claims, each under $1,000		25,220
		46,624
		1,596,995
TREASURY BOARD		
National Research Council of Canada		
Sundry claims, each under $1,000		2,573
VETERANS AFFAIRS		
Sundry claims under $1,000		2,327

EX GRATIA PAYMENTS

Particulars and Payee	Authority	Amount
		$
AGRICULTURE		
HEALTH OF ANIMALS PROGRAM		
Retroactive compensation to owners of cattle ordered slaughtered during the period January 1, 1974 through March 25, 1974 to reflect a higher compensation rate. Authorized by P C No 1974-1/1289, dated June 6, 1974, Vote 35.		
Aime, W D and Sons	Clandeboye, Man	149
Alarie, Roger	Grande Rivière Ouest, Que	1,248
A L E Farms Ltd	St Lazare, Man	2,933
Allison, Norman	Hillier, Ont	143
Anderson, J A (Estate of)	London, Ont	149
Anderson, Norman	Ramsayville, Ont	143
Bahnuick, Ed	Canwod, Sask	178
Beaudin, Leo	Embrun, Ont	150
Beckstead, Lloyd	Brinston, Ont	143
Beggs J W and Sons	North Gower, Ont	791
Biedert, E	Henryville, Quebec	188
Boileau, Roger	Ste Cecile de Milton, Que	189
Bouffard, Rosaire	Roxton Falls, Que	425
Bradford, Arthur	Dunnville, Ont	140
Brooks Bros	Dauphin, Sask	576
Buckley, R	Lindsay, Ont	100
Bultz, Hendrick	Alma, Ont	2,311
Calnan, Francis	Grafton, Ont	143
Charlebois, Conrad	L'Orignal, Ont	183
Chauvin, Raynald	St Paul d'Abbotsford, Que	192
Choronomitz, Metro	Hazel Dell, Sask	607
Choronomitz, Mike	Hazel Dell, Sask	1,958
Clark, F M And Sons	Meadowlake, Sask	12,134
Clark, F M Jr	Meadowlake, Sask	8,032
Clark, G M and Sons	Meadowlake, Sask	138
Clark, G M (Estate)	Meadowlake, Sask	5,852
Compagna, P	Lawrenceville, Que	471
Cordeau, Herve	Roxton Falls, Que	527
Croteau, Ray and Sons	Bonnyville, Alta	5,168
Cunning, J H	Vankleek Hill, Ont	129
Cyr, Charles	Debden, Sask	368
Cyr, Guy	Debden, Sask	405
Dambremont, Germain	Ripon, Que	164
Demers, Rodrigue	Roxton Falls, Que	511
Derby, Harvey	Winchester, Ont	324
Dogers, Vernon	Charlion, Ont	150
Donovan, Maurice G	Elgin, Ont	332
Dore, Marcel	Victoire, Sask	1,115
Down, Allan	Sunderland, Ont	8,546
Down, Brian	Sunderland, Ont	1,029
Down, Grant	Sunderland, Ont	1,463
Down, Wayne	Sunderland, Ont	588
Dubois, Donat	Lawrenceville, Que	661
Dupont, Fernand	St Liboire, Que	447
Dupuis, Jean	St Jacques, Que	234
Dykxhoorn, Louis	Springfield, Ont	135
Elliot Farms	Florence, Ont	102
Ellis, G	Conn, Ont	250
Fisher Bros	Chatham, Ont	176
Fleury, Benoit	Princeville, Que	557
Framingham, Edward	Roblin, Man	433
Fry, Frank	Janetville, Ont	147
Fuller, Gordon	Earl Grey, Sask	183
Gaillard, Eudore	Mont St Gregoire, Que	172
Gariepy, H et Fils	St Lin, Que	144
Gibbard Bros	Onion Lake, Ont	10,159
Hack, S	Killaly, Sask	4,059
Hannis, Herb	Paradise Hill, Sask	139
Harrison, L	Metcalfe, Ont	364
Hector, S	Calgary, Alta	1,203
Hietkamp, Gerrit	Moorefield, Ont	882
Homes Edmonton Ltd	Millet, Alta	138
Honish, Harold	Rorketon, Man	1,652
Howe, Roy and Howard	Lyn, Ont	330
Irwin, Bruce	Shelburne, Ont	508
James, J O	Edwards, Ont	150
Kemp, Raymond and Son	Ramsayville, Ont	997

EX GRATIA PAYMENTS–*Continued*

Particulars and Payee	Authority	Amount
		$
AGRICULTURE–*Concluded*		
HEALTH OF ANIMALS PROGRAM–*Concluded*		
Kennedy, Simon P	Chute, Ont	133
Krafofil, Paul	Roblin, Man	192
Lefebvre, Adrien	Thurso, Que	117
Leskiw, Eugene	Vilna, Alta	1,766
Link, Arthur	Forestburg, Alta	147
Lowe, John	Limoges, Ont	243
MacLean, Mrs F	Finch, Ont	108
Mack, Leo	Napanee, Ont	117
Martens, David and Sons	Vanderhoof, B C	1,500
Meehan, A	Carp, Ont	575
Meehan, Hugh	Carp, Ont	1,753
Millette, H P	Ste Clothilde de Horton, Quebec	173
Mitchell, Gordon B	Jarvin, Ont	144
Modler, Arthur and Sons	Lansdowne, Ont	131
Montague Bros	Thamesford, Ont	147
Montgomery, Ken	Athens, Ont	491
Munroe Bros	Maxville, Ont	110
Murphy, Joseph P	Toronto, Ont	245
Nicholson, Donald E	Clinton, Ont	144
Ouimet, Remi	St Esprit, Que	419
Parker, Ivan and Mac	Watford, Ont	5,343
Parks, Gordon	Bloomfield, Ont	147
Pierce, J M	Turner Valley, Alta	6,730
Plesiuk, Victor	Ethelbert, Man	528
Ploeg, E V	Komoka, Ont	600
Pratt, John	North Gower, Ont	1,042
Rewerts, Norman	Cut Knife, Sask	4,809
Rivington, G	Carp, Ont	900
Rodier, R	St Pie, Que	795
Rollo, J	Beulah, Man	194
Romaniuk, Ernie	Kamsack, Sask	150
Scott, R W	Woodstock, Ont	199
Soloway, Tony	Pine River, Man	161
Spruit, J	Mountain, Ont	2,502
Stadnick, M	Grandview, Man	144
Steinborn, Harvey	Battleford, Sask	149
Stoltz, G	Kitchener, Ont	1,288
Stone, Ken	Vermilion, Alta	255
Talsma, Harmen	Colborne, Ont	148
Urch, Floyd	Belleville, Ont	143
Viau, Andre	St Alphonse de Granby, Que	235
Voyer, Robert	Rouville, Que	233
Walker, Ralph	Walkerton, Ont	6,860
Weberg, Clifford	Canwod, Sask	486
Weberg, Ervin	Canwod, Sask	194
Whitteker, John	Williamsburg, Ont	329
Wierts, J	Moorefield, Ont	536
Wolfenden, W C	Brisco, B C	150
Young, Claus E	Frenchman Butte, Sask	389
Young, Robert and Roy	Marwayne, Alta	170
Zweifel, Richard	Paradise Hill, Sask	238
Sundry claims, each under $100		10,316
		139,725
CANADIAN GRAIN COMMISSION PROGRAM		
Settlement of a claim arising out of the erroneous calibration of United Grain Growers weigh scales at Thunder Bay by Government Inspectors in the spring of 1972, authorized by P C No 1974-1/1405 dated June 20, 1974, Vote 40.		
United Grain Growers	Winnipeg, Man	200,000
		339,725
COMMUNICATIONS		
Vote 1–Departmental vehicles involved in motor accidents.		
G Labreque		424
C Rivest		293
W Erickson		311
G Strongitharm		205
D Pearson		413
		1,646

EX GRATIA PAYMENTS–*Continued*

Particulars and Payee	Authority	Amount
		$
CONSUMER AND CORPORATE AFFAIRS		
Sundry claims, each under $100 (2)		91
ENERGY, MINES AND RESOURCES		
Sundry payments each under $100		262
ENVIRONMENT		
These payments are all charged to Vote 5.		
Landry, G	P C 1966-35/2375	74
Kielland, P	Ministerial	55
Lemman, N J	Ministerial	125
Goulding, I	Ministerial	165
Walsh, J	Ministerial	155
Henstridge, H	Ministerial	88
Parsons, W	Ministerial	60
Coady, Wm	Ministerial	35
Compensation–Loss of income–Fishermen	T B 717791	140,440
Gear Loss–Replacements–Fishermen	T B 717791	1,620,000
Sandilands, R W	Ministerial	58
		1,761,255
EXTERNAL AFFAIRS		
Compensation for loss of funds representing salary payments stolen from Canadian Embassy driver, charged to Vote 1.		
Locally-engaged employees(10) of Canadian Embassy at Caracas, Venezuela	P C 1975-4/2, January 16, 1975	1,151
Compensation for damages to employee's household effects while in long term storage, charged to Vote 1.		
G McGee, Sydney Mines, N S	P C 1974-1/89, April 23, 1974	375
Compensation for loss of rented equipment, charged to Vote 1.		
Chatelaine Furniture Ltd, Ottawa, Ontario	P C 1974-4/1946, September 3, 1974	400
Bell Canada, Ottawa, Ontario		180
Compensation for loss of Public Servant's personal effects stolen while in custody of the Crown.		
D McNight, Port of Spain, Trinidad	P C 1974-4/1946, September 3, 1974	358
Compensation for financial loss resulting from delays in travel arrangements for Government sponsored university graduate selected for participation in the Academic Exchange Programme, charged to Vote 1.		
N G Burton, McGill University Montreal, Quebec	P C 1975-5/578, March 18, 1975	300
Reimbursement of costs for repairs as a result of damages caused to the Consular office of the Soviet Union during a demonstration February 24, 1974, charged to Vote 1.		
Embassy of the Union of Soviet Socialist Republics Ottawa, Ontario	P C 1974-7/1781, August 6, 1974	105
		2,869
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Payment for loss of effects while in storage, charged to Vote 5.		
Maxwell, G R	Ministerial	4,960
Compensation for financial loss of home in Caughnawaga Reserve during riots of September, 1973, charged to Vote 5.		
Meloche, Jean-Guy	P C 1974-4/1289	12,134
Payment for general damages to reserve property and costs in submitting claim resulting from construction of a defence highway in 1942, charged to Vote 5.		
Kitsumkalum Band of Indians	P C 1974-2/1189	9,357
		26,451
NORTHERN AFFAIRS PROGRAM		
Compensation for loss caused through damage of home furnishings by Eskimo student, charged to Vote 30.		
Akgun, M	P C 1974-2/1188	500

EX GRATIA PAYMENTS–*Continued*

Particulars and Payee	Authority	Amount
		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*		
PARKS CANADA		
Payment for loss of personal effects, charged to Vote 80.		
Froese Henry	Ministerial	125
Compensation for expenditures made in an unsuccessful attempt to provide seasonal staff accommodation, charged to Vote 85.		
Mountain Parks Developments Ltd of Calgary	T B 726954	47,966
		48,091
		75,042
INDUSTRY, TRADE AND COMMERCE		
GRAINS AND OILSEEDS PROGRAM		
Payments to producers pursuant to the Eastern Wheat Producers Payments Regulations, charged to Vote 35.	T B 725084, P C 1974-4/896	
Scott, Charles		252
Starkey Brothers		736
		988
LABOUR		
Information Canada		
Sundry claims under $100		59
MANPOWER AND IMMIGRATION		
ADMINISTRATION PROGRAM		
Payments representing a reimbursement of union initiation fees incurred by a fraudulent employer using Canada Manpower Centre facilities.	P C 1974-4/1946	
Bruce E Balfe, Vancouver B C		150
Walter R F Johnston, Vancouver B C		150
		300
DEVELOPMENT AND UTILIZATION OF MANPOWER		
Compensation for loss of leather coat stolen from office cloak room on January 7, 1974.		
Farook Desai, Toronto Ont		135
Compensation for loss of suede coat and boots stolen on Dec 10, 1974.		
Micheline Hamel, Montreal Que		255
Compensation for legitimate expenses while serving on a committee for Manpower Assessment Incentive Agreement with Cosmos Imperial Mills Limited.		
J B Kroeze, Etobicoke Ont		672
Sundry payments under $100		386
		1,448
IMMIGRATION PROGRAM		
Compensation to an immigration officer for eye glasses and sports jacket, assaulted by a deportee.		
Alex Sain, Toronto Ont		163
Sundry payments under $100		121
		284
		2,032
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Compensation for loss of tools, charged to Vote 1.		
Cook, W Basil	P C 1974-4/1946 dated September 3, 1974	235
Payment on Compassionate grounds of $75 per month on account of permanent Quadriplegia resulting from a swimming accident while attending summer camp at former R C A F Station Aylmer Ont, charged to Vote 1.		
Delage, E	P C 1964-20/435, March 20, 1964	900
Compensation for loss of pay, charged to Vote 1.		
Doiron, J A C	P C 1974-5/1009 dated April 30, 1974	1,648
Reimbursement for cost of moving her dependants, furniture and effects, charged to Vote 1.		
Gale, Kathleen	P C 1974-11/1781 dated August 6, 1974	693
Compensation for loss of Trade Tools, charged to Vote 1.		
Gallagher, B A	P C 1974-4/1946 dated September 3, 1974	154

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE—*Continued*		
DEFENCE SERVICES PROGRAM—*Continued*		
Compensation for loss of and damage to personal effects, charged to Vote 1.		
Horne, D	Q R & O 210.05	250
Compensation for pay and tuition entitlement he would have received had he been accepted in second year university for the Medical Officer Training Program, charged to Vote 1.		
Langevin, J G	P C 1974-2617 dated November 26, 1974	2,164
Reimbursement for deposit on home, charged to Vote 1.		
Langtry, H	P C 1974-7/1188 dated May 30, 1974	300
Loss of personal effects as a result of Barrack Block Fire, C F B St-Jean P Q, charged to Vote 1.		
Leger, J F Roger	Q R & O 210.05	111
Loss of personal effects as a result of Barrack Block Fire, C F B St-Jean P Q, charged to Vote 1.		
Loubier, J Y R	Q R & O 210.05	188
Reimbursement in connection with move of his dependants, furniture and effects, charged to Vote 1.		
Morin, Joseph Robert	P C 1974-2/2466 dated November 12, 1974	1,111
Loss of personal effects as a result of Barrack Block Fire, C F B St-Jean P Q, charged to Vote 1.		
Perry, L J	Q R & O 210.05	542
Loss of personal effects as a result of Barrack Block Fire, C F B St-Jean P Q, charged to Vote 1.		
Quyon, Yvan	Q R & O 210.05	344
Compensation for loss of and damage to his furniture, charged to Vote 1.		
Richardson, Bernie Arnold	P C 1974-2/1946 dated September 3, 1974	296
Compensation for loss or damage to personal effects in Pakistan, charged to Vote 1.		
Rouleau, J G V N	Q R & O 210.05	1,495
Reimbursement for moving cost, charged to Vote 1.		
Round, Shirley	P C 1974-13/2416 dated November 5, 1974	490
Payment representing the pay and allowances that he would have received if his service had been extended to include a period of hospitalization, charged to Vote 1.		
Sabiston, E A	P C 1974-4/1699, July 30, 1974	414
Compensation for moving Mobile Home charged to Vote 1.		
Snyder, L A R	P C 1974-13/1781 dated August 6, 1974	133
Loss of personal effects as a result of Barrack Block Fire, C F B St-Jean P Q, charged to Vote 1.		
Tremblay, J J L M	Q R & O 210.05	257
Loss of personal effects as a result of Barrack Block Fire, C F B St-Jean P Q, charged to Vote 1.		
Vezina, J R P	Q R & O 210.05	310
Payment representing the cost of furniture and furnishings purchased from non-public funds that would have been chargeable to public funds if such funds had been available at the time the purchase was made, charged to Vote 1.		
Warrant Officers and Sergeants Mess C F B Edmonton	P C 1974-6/1700 dated July 30/1974	10,766
Compensation for loss of or damage to personal property when Cyprus was invaded by the Turkish Army, paid to the following in accordance with Q R & O 210.05.		
Archambault, J R S		206
Arsenault, J E G		14
Beauchemin, J D M		159
Belanger, J B D		189
Belanger, J A		109
Bisson, J R A		140
Blaquiere, J R		89
Boily, J M J		153
Brons, G J		29
Brunet, Y E J P		86
Castonguay, J S		77
Charland, J R		265
Chiasson, J R		310
Coghlan, R A		30
Crepeau, J L M		383
Cyr, J P		25
Daraiche, L P		185
Decelles, J L		192
Deleto, R J L		16
Deschesne, J E P		80
Dickson, W L		80
Dorais, C		154
Dufour, J A R		533

EX GRATIA PAYMENTS–*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL DEFENCE–*Concluded*		
DEFENCE SERVICES PROGRAM–*Concluded*		
Duperre, J A E		197
Farley, J R		11
Ferguson, J J M		152
Fortin, J J M		226
Fournier, J G		40
Gasse, J F		171
Gaudet, G R		302
Gauthier, J N R		71
Gauthier, J R C		333
Giles, L R		241
Gingras, J M		111
Goupil, J Y M		210
Harel, J R		693
Harris, L P J		153
Hodge, G D		249
Isabel, J B		316
Jackson, J R D L		65
Jutras, J R B		41
Lacasse, N P		60
Lambert, J L G		57
Leclerc, J R P		255
Lehmann, E		289
Lejeune, J L P		456
Levesque, J G		215
Levesque, Y J P		548
Lillico, M R		246
Major, J A M		110
Mayer, G		182
McGrath, J R		20
Meister, B C		398
Mercier, B J		147
Michaud, J D		490
Miron, J H L		80
Morin, Y R		197
Muise, B W		135
Noel, J G R		257
Nolet, J R D		90
Norton, P W		13
Ouellet, J R J		127
Parker, J A		425
Pellerin, J A J		204
Pelletier, J L		68
Plouffe, J M		152
Plourde, J F D		150
Poirier, J Y		54
Poulin, J C L		244
Poulin, J R		85
Pouliot, J B		590
Preston, R T E		40
Proulx, J R P		286
Racette, J E Y		74
Raymond, J M A		103
Samis, R R C		25
Sergerie, J A M		888
Shaw, K R		423
Simard, J L		286
Smalley, E B		168
Smith, M T W		80
St-Maurice, J J P C		66
Tardif, J L R		349
Thibault, J L G		86
Thibault, J C		543
Thimot, D J		146
Tremblay, J G S		205
Trigg, M		347
Vanier, J J G C		282
Verville, J M M		141
Villeneuve, J G L R		570
Wells, T D		17
White R J		129
Yergeau, J A M		600
		42,085

EX GRATIA PAYMENTS–*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL HEALTH AND WELFARE		
INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM		
To provide monthly assistance to her as a distressed Canadian abroad until the time of her death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the Municipality of Friedrichshafen which amount shall also not exceed the annual aggregate amount that would otherwise have been payable to Mrs von Massenbach under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under that Act.		
Mrs Annemarie von Massenbach	P C 1974-5/1190, May 30, 1974 T B Rec 727474	306
NATIONAL REVENUE		
Customs and Excise		
Sundry claims, each under $100		45
Taxation		
Reimbursement in respect of a loss suffered in connection with a forged refund cheque re C J Flewin.		
Royal Bank of Canada	T B 732578–P C 1975-13/102, January 23, 1975	180
Reimbursement in respect of a loss suffered in connection with a forged refund cheque re G M Cooper.		
Toronto-Dominion Bank	T B 732225–P C 1974-3/2765, December 17, 1974	410
Reimbursement for loss incurred through the forgery of personal income tax refund cheques for 1963, 1964 and 1965.		
Trepanier, Mrs L B	T B 723905–P C 1973-11/3859, December 18, 1973	304
Sundry claims, each under $100		127
		1,021
		1,066
POST OFFICE		
	Vote	
P C 1975–1115, May 15, 1975		
Receiver General for Department of Labour	1	100,602
T B 714,014, July 21, 1972		
Bacon, H W	1	141,300
Monks, T E	1	8,200
		250,102
PUBLIC WORKS		
Compensation for loss of rent and related expenses as a result of a negotiated lease for additional space which was consequently cancelled for U I C 9275 Clark Montreal Que, charged to Vote 10.	P C 1974-15/ 2416 November 5 1974	
E Rapoport	T B 730325	25,000
Compensation for damage to Gillnet as a result of D P W vessel Hilunga passing over it on the Fraser River, charged to Vote 20.		
W Milogav	P C 1966-33/2375	187
Compensation for personal articles lost or stolen when relocating from St John's Nfld to Halifax N S, charged to Vote 5.		
M W Mulcahy	Deputy Minister, February 14 1975	263
Sundry payments under $100(18)		577
		26,027
SECRETARY OF STATE		
National Film Board		
Bella Bella Band Council, B C–		
Compensation to Indian Band Council for damage to paint and plaster by set lighting during film shooting, charged to Vote 70.	National Film Act	100
Motel L'Oiseau Bleu–		
Cost of repainting motel sign damaged during shooting, charged to Vote 70.	National Film Act	175
Sundry payments, each under $100(1)		45
		320

EX GRATIA PAYMENTS—*Continued*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL		
Correctional Services		
Reimbursement of the cost of dentures and watch band damaged by inmates at Millhaven Institution on June 6, 1974, charged to Vote 5.		
G Carmichael	P C 1974-4/1946 dated September 3, 1974	122
Reimbursement of the cost of lamb coat damaged by inmates at Desroches Medical Centre on February 21, 1974, charged to Vote 5.		
R H Cote	P C 1974-4/1946 dated September 3, 1974	255
Compensation for injury sustained by inmate in 1949 resulting in amputation of left index finger and subsequent operation to the stump at Joyceville Institution in November, 1970, charged to Vote 5.		
Peter J Devlin	P C 1974-4/1946 dated September 3, 1974	295
Compensation for laceration of the first and middle finger of inmate's left hand, suffered while working in the Steward's Department at Warkworth Institution on September 3, 1973, charged to Vote 5.		
Michael E Greene	T B 729748	1,391
Compensation for permanent disability resulting from an accident at Le Clerc Institution on February 15, 1974, charged to Vote 5.		
Remi Ayotte	P C 1975-5/359 dated March 4, 1975	1,139
Compensation for permanent disability resulting from an accident at the British Columbia Penitentiary on August 20, 1973, charged to Vote 5.		
David Bossie	P C 1975-6/359 dated March 5, 1975	1,916
To compensate R Carroll for damage done to his private motor vehicle stolen by four inmates at Westmoreland Institution on December 10, 1974, charged to Vote 5.		
R Carroll	P C 1974-4/1946 dated September 3, 1974	455
Compensation for permanent disability resulting from an accident at Saskatchewan Penitentiary on May 24, 1974, charged to Vote 5.		
Roy R Carson	T B 735099	1,828
Reimbursement for loss of hobby craft in a fire at Landry Crossing Correctional Camp on May 15-16, 1974, charged to Vote 5.		
P K Mills	P C 1974-4/1946 dated September 3, 1974	538
Sundry claims, each under $100		383
		8,322
Royal Canadian Mounted Police		
Compensation for damage to real property.		
Estate of Ronald Abbott	P C 1974-4/1946, September 3, 1974	250
Compensation for damage to real property loaned to the Force.		
Peter Berens	P C 1966-35/2375, December 22, 1966	121
Compensation for damage to a leased vehicle.		
Brasso Rent-a-car	P C 1966-35/2375, December 22, 1966	130
Compensation for damage to real property.		
Burrard Motor Inn	T B 729319, August 6, 1974	287
Compensation for damage to real property.		
C & M Construction Ltd	P C 1974-4/1946, September 3, 1974	197
Compensation for loss of real property on loan to the R C M P.		
Canadian General Electric Co Ltd	T B 729194, July 18, 1974	715
Compensation for damage to real property.		
Russell Keith Deslaurier	P C 1974-4/1946, September 3, 1974	250
Compensation for damage to real property.		
Endean Motors Ltd	P C 1974-4/1946, September 3, 1974	179
Compensation for damage to real property.		
Farmer Construction Ltd	P C 1974-4/1946, September 3, 1974	387
Compensation for damage to real property.		
Glenwood Service Ltd	P C 1974-4/1946, September 3, 1974	113
Compensation for damage to real property.		
Mrs E S Green	P C 1974-4/1946, September 3, 1974	104
Cash gratuity on discharge.		
L C Greenman	P C 1974-16/1289, June 6, 1974	3,593
Compensation for damage to real property.		
D R Guggisberg	P C 1974-4/1946, September 3, 1974	226
Compensation for damage and loss of real property.		
Daniel Heggelund	P C 1974-22/1355, June 13, 1974	540
Compensation for damage to real property.		
A L Larin	P C 1969-11/1876, October 1, 1969	250
Compensation for damage to real property.		
B Leicht	P C 1969-11/1876, October 1, 1969	145
Compensation for damage to real property.		
Estate of George Little	P C 1969-11/1876, October 1, 1969	162

EX GRATIA PAYMENTS—*Concluded*

Particulars and Payee	Authority	Amount
		$
SOLICITOR GENERAL—*Concluded*		
Royal Canadian Mounted Police—*Concluded*		
Compensation for damage to real property.		
D MacKenzie	P C 1974-4/1946, September 3, 1974	100
Funeral expenses for son killed in accident with the R C M P.		
R A Marsh	P C 1974-10/1009, April 30, 1974	465
Compensation for damage to private vehicle.		
J D Marvin	P C 1966-35/2375, December 22, 1966	500
Compensation for damage to real property.		
W S McDermott	P C 1969-11/1876, October 1, 1969	126
Compensation for damage to real property.		
I M McIntyre	P C 1974-4/1946, September 3, 1974	305
Compensation for damage to real property.		
Stewart McNevin	P C 1974-4/1946, September 3, 1974	225
Compensation for damage to real property.		
Michael Edward Mickel	P C 1969-11/1876, October 1, 1969	100
Cash gratuity on discharge.		
G C W Olding	T B 730695, December 3, 1974	3,604
Compensation for the loss of real property.		
Ontario Police Commission	T B 730523, October 1, 1974	850
Compensation for damage to real property.		
Albert Pion	P C 1974-4/1946, September 3, 1974	135
Compenstion for damage to personal effects during flood.		
B W O'Callaghan	P C 1974-15/1459, June 27, 1974	256
Compensation for damage to real property.		
Skeena Rent-a-Car Ltd	P C 1974-4/1946, September 3, 1974	200
Compensation for damage to real property.		
Lucille Solymose	P C 1969-11/1876, October 1, 1969	120
Compensation for damage to real property.		
D L Staples	P C 1974-4/1946, September 3, 1974	100
Compensation for damage to real property.		
James Stavrov	P C 1969-11/1876, October 1, 1969	168
Compensation for damage to real property.		
Herman Stritzel	P C 1969-11/1876, October 1, 1969	125
Compensation for damage to real property.		
R G Teather	P C 1974-4/1946, September 3, 1974	172
Compensation for damage to real property.		
Magda Wegnerowska	P C 1974-4/1946, September 3, 1974	205
Compensation for damage to real property.		
G Whithaker	P C 1974-4/1946, September 3, 1974	105
Compensation for damage to real property.		
Ernie Yen	P C 1969-11/1876, October 1, 1969	100
Compensation for damage to real property.		
Alex Zapran	P C 1974-4/1946, September 3, 1974	146
Compensation for damage to real property.		
Angela Zawisinski	P C 1974-4/1946, September 3, 1974	279
		16,035
		24,357
TRANSPORT		
MARINE SERVICES		
Payment of $50 per month by the Merchant Seamen's Compensation Board to the parents of Ward D Poole for 1 month and $25 per month for balance of year to Maria Poole on death of C S Poole. Ward D Poole lost his life when Pilot Boat No 1 was sunk as a result of a collision with the S S Fort Avalon, charged to Vote 5.		
C S Poole and Maria Poole	T B 574915, March 8, 1961	50
Maria Poole		275
Payment for loss of personal property, charged to Vote 5.		
C Couch	P C 1974-4/1946, September 3, 1974	158
Sundry claims, each under $100, charged to Vote 5		84
		567
VETERANS AFFAIRS		
Payment to Mrs Agnes S Cairns dated Aug 28, 1974, equivalent of three years retroactive pension in respect of the late—Cairns, Andrew S, paid from Parliamentary Vote 30	P C 1974/5/1903	1,203

FEDERAL COURT AWARDS

Particulars and Payee	Authority	Amount
		$
AGRICULTURE		
HEALTH OF ANIMALS PROGRAM		
Damage claim for motor vehicle accident at Stratford on September 27, 1972	F-3670-73, October 21, 1974	6,037
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
NORTHERN AFFAIRS PROGRAM		
Details are shown under Damage Claims (1 award)		4,500
LABOUR		
Canada Labour Relations Board		
Canada Labour Relations Board's portion of the costs involving the case Canada Labour Relations Board and the Canadian Brotherhood of Railway, Transport and General Workers v. Canadian National Railway		1,065
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
These payments are charged to Statutory Vote.		
Settlement as a result of injuries sustained when she touched two electrical wires hanging from an uncovered terminal box.		
Eastern Canada Savings and Loan Co, in trust, for infant Karen Elizabeth Brackett	Federal Court Judgment T-1999-73 dated February 26, 1975	7,650
Settlement for legal fees in connection with Judgment T-1999-73 dated February 26, 1975.		
Atkinson & Atkinson	Federal Court Judgment T-1999-73 dated February 26, 1975	850
Settlement as a result of injuries sustained when his daughter touched two electrical wires hanging from an uncovered terminal box.		
Atkinson & Atkinson (in trust for Leo Milton Brackett)	Federal Court Judgment T-1999-73 dated February 26, 1975	923
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Grenier, Michel	Federal Court Judgment T-1132-73 dated January 23, 1975	3,500
Payment of legal costs in connection with Judgment T-1132-73 dated January 23, 1975.		
Turgeon and Breton	Federal Court Judgment T-1132-73 dated January 23, 1975	309
Settlement for expropriation of mining rights.		
Lavoie, J A	Federal Court Judgment T-4738-73 dated February 14, 1974	12,000
Settlement of legal costs and expenses in connection with Judgment T-4738-73 dated February 14, 1974.		
Lavoie, J A and Brodeur, R	Federal Court Judgment T-4738-73 dated February 14, 1974	4,580
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Dorothy Winehoit.		
MacMillan, Rooke, Avery, Forbes	Federal Court Judgment T-880-71 dated May 31, 1974	5,700
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned and operated by Marjorie MacLaren. Interest $10.		
Radnoff, Pearl and Pearl, in trust	Federal Court Judgment T-1570-71 dated May 10, 1974	5,323
Payment of Legal costs in connection with Judgment T-1332-71 dated February 5, 1975.		
Robins & Robins	Federal Court Judgment T-1332-71 dated February 5, 1975	1,500
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Schmitz, Eberhard	Federal Court Judgment T-775-73 dated December 4, 1974	874
Settlement of a claim as a result of an accident involving a departmental vehicle.		
Theriault, Denis	Federal Court Judgment T-4261-73 dated November 25, 1974	102
Settlement as a result of injuries sustained in a fall at Officers' Mess C F S M LaSalle.		
Vahlkamp, Isabel	Federal Court Judgment T-4234-73 dated March 3, 1975	1,500
Settlement of legal costs in connection with Judgment T-4234-73 dated March 3, 1975.		
Lafontaine & Lajeunesse	Federal Court Judgment T-4234-73 dated March 3, 1975	300
Settlement as a result of injuries sustained by Leopold Champagne.		
The Workmen's Compensation Board	Federal Court Judgment T-1332-71 dated February 5, 1975	242,094
Settlement of legal costs in connection with Judgment T-1332-71 dated February 5, 1975.		
The Workmen's Compensation Board	Federal Court Judgment T-1332-71 dated February 5, 1975	1,500
		288,705

FEDERAL COURT AWARDS–*Continued*

Particulars and Payee	Authority	Amount
		$
NATIONAL REVENUE		
Taxation		
Federal Court costs awarded to taxpayer.		
Aluminum Company of Canada Limited	Federal Court Award	1,582
Automatic Toll System (Canada) Limited	Federal Court Award	1,128
Axsmith, B A	Federal Court Award	450
Beaupre, D	Federal Court Award	450
Branlyn Management Limited	Federal Court Award	690
Brouwer, A	Federal Court Award	413
Brouwer, P	Federal Court Award	413
Chandler, S B	Federal Court Award	500
Decore, J V	Federal Court Award	923
Elgara Enterprises	Federal Court Award	1,005
Furnasman Limited	Federal Court Award	1,946
Gagnon, P		
Guay, F	Federal Court Award	798
Garry Bowl Limited	Federal Court Award	4,544
Glen–Rouge Parks Limited	Federal Court Award	1,375
Goodman, W D & Carr	Federal Court Award	625
Gourlay, Dr R H	Federal Court Award	499
Grant, D G	Federal Court Award	990
Hambling, Estate of J G	Federal Court Award	150
Harris, C G	Federal Court Award	546
Hawey, Estate of H	Federal Court Award	625
Holmes, J K		
Power, P C G		
Johnston, J M		
Crowe, D L	Federal Court Award	1,618
Import Motors Limited	Federal Court Award	1,151
Izenberg, Estate of N	Federal Court Award	400
Jomas Management Limited	Federal Court Award	690
Kelvingrove Investments Limited	Federal Court Award	896
Koetsier, H	Federal Court Award	413
Lagueux & Theberge Inc	Federal Court Award	809
Leslie, F	Federal Court Award	1,918
MacIssac, R F T	Federal Court Award	241
Masri, G R	Federal Court Award	1,205
Matthews, D C	Federal Court Award	3,799
Metropolitan Properties Limited	Federal Court Award	1,286
Monteith, G	Federal Court Award	500
Murphy, Estate of O K	Federal Court Award	718
Nelson, A	Federal Court Award	2,001
Nouvelle Ile Inc	Federal Court Award	605
Pigott Investments Limited	Federal Court Award	3,094
Reagon, M (Estate of P Schitka)	Federal Court Award	1,193
Schotsman, J D	Federal Court Award	412
Sherman, Estate of J B	Federal Court Award	1,157
Simard–Beaudry Inc	Federal Court Award	1,893
Smith, H D	Federal Court Award	730
Le Soleil Ltee	Federal Court Award	670
Stanfold Investment Corp	Federal Court Award	625
Stickel, E G	Federal Court Award	11,896
Townson, S A	Federal Court Award	150
Universal Timber Products Limited	Federal Court Award	4,096
Wilfley, J A	Federal Court Award	1,196
Yonge–Eglinton Building Limited	Federal Court Award	1,235
Zandstra, J	Federal Court Award	5,150
Federal Court costs awarded to Morton Pascoe.		
Basman, M	Federal Court Award	1,921
Supreme Court costs awarded to taxpayer.		
Bethleham Copper Corporation	Supreme Court Award	7,014
		80,334
POST OFFICE		
Andre Ouellet		250

FEDERAL COURT AWARDS–*Concluded*

Particulars and Payee	Authority	Amount
		$
PUBLIC WORKS		
Award in Settlement of a Consent Judgment in the case concerning F B Sirotek Ltd, a dispute over defective work and work which the Contractor claimed was additional to the Contract.		
Messrs Goldbert, Shinder, Shmelzer, Gardener & Kronick, in trust	Federal Court Award No 220864, (5/12/74)	22,358
Award in settlement of a judgement by the Supreme Court of Canada in case concerning Cana Construction Co Ltd (formerly Burns & Dutton Construction (1962) Ltd) re mail handling equipment.		
Messrs Gowling & Henderson	Judgement of Supreme Court of Canada dated August 27/73	15,109
		37,467
SOLICITOR GENERAL		
Royal Canadian Mounted Police		
Details of the awards are reported in the statement of Damage Claims of this section		138,542
TRANSPORT		
Details are shown under Damage Claims		1,486,176

NUGATORY PAYMENTS

Particulars and Payee	Authority	Amount
		$
CONSUMER AND CORPORATE AFFAIRS		
Gasoline spill during meter inspection charged to Vote 1		275
Sundry claims, each under $100(1)		13
		288
ENERGY, MINES AND RESOURCES		
Incorrect catalogue number quoted in placing a verbal order for a meter relay furnace part which was ordered from a manufacturing firm by Fisher Scientific Co Ltd		244
Settlement of claim for injuries received and damage to private vehicle from an automobile accident, July 29, 1973, charged to Vote 5	T B 729284 July 10, 1974	8,653
Sundry payments each under $100		161
		9,058
EXTERNAL AFFAIRS		
Reimbursement of expenses incurred for cancellation of travel arrangements resulting from postponement of employee's vacation leave, charged to Vote 1.		
E Basset, Brussels, Belgium	T B 7227625, July 18, 1974	116
FINANCE		
Auditor General		
Sundry payments under $100		93
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
NORTHERN AFFAIRS PROGRAM		
Payment of removal expenses for term employee.		
Cliffe, K	T B 728031	803
LABOUR		
Information Canada		
Sundry payments under $100		23
NATIONAL HEALTH AND WELFARE		
Sundry claims under $100 (2)		50
PUBLIC WORKS		
Payment for Relocation Costs when the payee agreed to surrender its leasehold interest in part of the Vedic Building, charged to vote 10.		
National Sport & Recreation Centre Inc	T B 725677	9,025

SECTION 34

1974-75
PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs by Provinces

CONTENTS

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Miscellaneous Payments by Provinces	34·2
Federal-Provincial Shared-Cost Programs by Provinces	34·74

MISCELLANEOUS PAYMENTS BY PROVINCES

FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies . . . . . (10) 33,807,694

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act 1967, c. 89, 1967 and the Federal-Provincial Fiscal Arrangements Act 1972, c. 8, 1972

Payments . . . . . (10) 2,290,633,796

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial tax revenue guarantee, and 20% of the federal tax under Part IX of the Income Tax Act.

For the fiscal period 1972-77, the federal government undertook to pay equalization to all provinces that have an overall fiscal capacity deficiency (i.e., the revenue base applicable to each province for each revenue source is less overall than their share of the population). The equalization payable to such provinces is the sum of the amounts derived by multiplying for each revenue source the revenue of all provinces for that source by the aforementioned fiscal capacity indices appropriate to each revenue source. The federal government undertook for the same period to stabilize net general revenues of each province at 100% of their yield for the previous year; to pay those provinces whose income tax law and rates were converted to conform to the new federal income tax structure adopted as of January 1, 1972 the amount of any revenue loss suffered by such conversion, and 20% of the federal Part IX tax on the post-tax reform distribution by corporations of income accumulated prior to tax reform.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c. 54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c. 26, 1964.

Hospital Insurance and Diagnostic Services Act . . .	34,974,605
Special welfare program comprising the Blind Persons Act, Disabled Persons Act, Unemployment Assistance Act and Canada Assistance Plan	240,123,266
Youth Allowances	-98,691,565
Expenditures	176,406,306

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I of the Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province the appropriate Minister and the Minister of Finance, with the approval of the Governor-In-Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province an operating cost adjustment payment computed in accordance with section 7 in respect of a year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c.26, section 6, Youth Allowances Act provides that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec being the only province providing schooling allowances in 1964, was the only province accorded a tax abatement in lieu of federal youth allowances being paid its 16 and 17 years old. On the federal family allowances program being extended as of January 1, 1974 to embrace 16 and 17 years. Quebec discontinued its schooling allowance program and the free value of the tax abatement associated with the latter program is recovered from that province.

An amount of $98,691,565 was recovered by an equivalent deduction from monies payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act and the Established Programs (Interim Arrangements) Act, as printed under the Federal-Provincial Fiscal Revision Act 1964 as amended by section 7 of the Statutes of Canada 1973-74, c. 45.

Payments to provinces under the Oil Export Tax Act (10) 111,111,163

Payments

Payments to provinces are shown in the fourth column of the statement following this category.

Total Statutory 2,611,958,959

FINANCE – *Continued*

SUBSIDIES AND OTHER PAYMENTS TO PROVINCE – *Concluded*

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority - *Concluded.*

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and Revisions	Payments Under Oil Export Tax Act	Total
Newfoundland	9,707,683	197,482,441			207,190,124
Nova Scotia	2,173,939	231,479,760			233,653,699
Prince Edward Island	658,982	43,045,437			43,704,419
New Brunswick	1,774,111	189,241,922			191,016,033
Quebec	4,484,119	1,087,632,231	176,406,306*		1,268,522,656
Ontario	5,504,278	214,815,203			220,319,481
Manitoba	2,155,584	152,291,272		506,817	154,953,673
Saskatchewan	2,100,175	103,523,492		12,195,009	117,818,676
Alberta	3,131,975	45,659,355		95,352,997	144,144,327
British Columbia	2,116,848	25,462,683		3,056,340	30,635,871
	$33,807,694	$2,290,633,796	$176,406,306	$111,111,163	$2,611,958,959

*Payments reduced by $98,691,565 recoverable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

Payments to provinces under the Public Utilities Income Tax Transfer Act, c.43 Statutes of 1966-67. (10) 27,035,125

These payments represent the final adjustments for 95% of the federal Income Tax paid by electric, gas and steam utilities on their sales to the Public for the 1972 taxation year and interim payments on account of the federal income tax payable by such corporations for their 1973 and 1974 taxation years.

Details of payments by provinces and territories follow:

Provinces and Territories	Amount
Newfoundland	1,743,902
Nova Scotia	199,683
Prince Edward Island	452,709
New Brunswick	
Quebec	947,923
Ontario	7,627,558
Manitoba	1,409,837
Saskatchewan	9,307
Alberta	12,495,282
British Columbia	1,768,418
Northwest Territories	117,342
Yukon Territory	263,164
	$27,035,125

FINANCE–*Continued*

SUBSIDIES TO PROVINCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1975

Province of Newfoundland

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 522,104 (census 1971)	417,683
Additional annual subsidy: Chap. 1, Statutes of 1949	1,100,000
Chap. 21, Statutes of 1966-67	8,000,000
	$9,707,683

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 788,960 (census 1971)	631,168
Additional annual subsidy, Chap. 14, Statutes of 1942	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of $1,055,411	52,771
	$2,173,939

Province of Prince Edward Island

For the local purpose of the Province and the support of its Government and Legislature–	
Fixed grant (population under 150,000)	100,000
Grant of 80 cents per head on a population of 111,641 (census 1971)	89,313
Grant in lieu of public lands less interest on land account	5,880
Subsidy in settlement of steamship service claims	30,000
Additional annual subsidies and grants–	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927	20,000
Chap. 42, Statutes of 1912	100,000
Chap. 14, Statutes of 1942	275,000
Interest for one year at 5 per cent per annum on debt allowance of $775,792.	38,789
	$658,982

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population under 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 634,557 (census 1971)	507,646
Subsidy in lieu of export duty on lumber	150,000
Additional annual subsidy, Chap. 14, Statutes 1942	900,000
Interest for one year at 5 per cent per annum on debt allowance of $529,299	26,465
	$1,774,111

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 3,527,764 (census 1971)	2,116,658
Interest for one year at 5 per cent per annum on debt allowance of $2,549,213	127,461
	$4,484,119

Province of Ontario

For the local purpose of the Province and the support of its Government and Legislature–	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population 5,203,106 (census 1971)	3,121,863
Interest for one year at 5 per cent per annum on debt allowance of $2,848,289	142,415
	$5,504,278

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 1,005,000 (intercensal estimate January 1, 1974)	804,000
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000	750,000
Interest for one year at 5 per cent per annum on debt allowance of $7,631,683	381,584
	$2,155,584

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 906,000 (intercensal estimate of January 1, 1974)	724,800
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000	750,000
Interest for one year at 5 per cent per annum on debt allowance of $8,017,500	405,375
	$2,100,175

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 1,702,000 (intercensal estimate of January 1, 1974)	1,361,600
Annual subsidy in lieu of public lands on a population in excess of 1,200,000	1,125,000
Interest for one year at 5 per cent annum on debt allowance of $8,107,500	405,375
	$3,131,975

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature–	
Fixed grant (population in excess of 1,500,000)	240,000
Grant of 80 cents per head on a population of 2,184,621 (census 1971)	1,747,697
Subsidy in lieu of public lands	100,000
Interest for one year at 5 per cent per annum on debt allowance of $583,021	29,151
	$2,116,848

FINANCE–*Continued*

SUBSIDY PAYMENTS FROM JULY 1, 1867

To close of the Fiscal Year ended March 31, 1975

Province	Allowances For Government	Allowances Per Head of Population	Special Grants	Interest On Debt Allowances	Total
Newfoundland	4,865,000	8,809,881	93,575,000		107,249,881
Nova Scotia	15,320,000	44,369,045	37,226,980	5,346,304	102,262,329
Prince Edward Island	7,820,000	8,811,395	18,755,382	4,154,433	39,541,210
New Brunswick	14,680,000	34,662,955	41,130,000	2,482,699	92,955,654
Quebec	19,120,000	205,350,672		10,422,683	234,893,355
Ontario	19,520,000	243,207,238		10,725,107	273,452,345
Manitoba	15,170,000	44,162,312	46,519,232	28,995,567	134,847,111
Saskatchewan	14,516,666	44,909,480	55,812,500	28,376,250	143,614,896
Alberta	14,021,666	48,283,082	56,875,000	28,376,250	147,555,998
British Columbia	15,220,000	51,953,256	11,400,000	3,041,492	81,614,748
	$140,253,332	$734,519,316	$361,294,094	$121,920,785	$1,357,987,527

Note: The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, payment of the transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

Newfoundland	
Corner Brook (City)	25,527
Gander (Town)	77,007
Happy Valley-Goose Bay (School Tax Authority)	327,032
Regional School Tax Authority No. 1	66,579
St. John's (City)	234,845
Grants under $5,000.00 (13)	15,951
	746,941
Nova Scotia	
Amherst (Town)	28,104
Annapolis (County)	52,484
Antigonish (Town)	18,453
Barrington (District)	12,724
Cape Breton (County)	113,943
Colchester (County)	7,756
Cumberland (County)	17,909
Dartmouth (City)	634,530
Digby (Town)	12,945
Glace Bay (Town)	26,798
Halifax (City)	2,400,000
Halifax (County)	207,120
Inverness (County)	17,360
Kentville (Town)	48,165
King's (County)	80,000
Liverpool (Town)	11,538
Louisbourg (Town)	11,106
Lunenburg (Town)	11,508
Middleton (Town)	5,345
New Glasgow (Town)	22,521
New Waterford (Town)	5,707
North Sydney (Town)	26,438
Pictou (Town)	24,696
Port Hawkesbury (Town)	7,999
Richmond (County)	8,466
Shelburne (District)	14,646
Springhill (Town)	219,016
Sydney (City)	146,222
Sydney Mines (Town)	11,385
Truro (Town)	28,890
West Hants (District)	14,229
Windsor (Town)	6,815
Yarmouth (District)	9,564
Grants under $5,000.00 (24)	54,558
	4,318,940
Prince Edward Island	
Interim payment to province on behalf of Prince Edward Island municipalities in respect of year 1974	75,000
Grants under $5,000	3,056
	78,056
New Brunswick	
Dieppe (Town)	62,494
Interim payment to province on behalf of New Brunswick municipalities in respect of years 1973 and 1974	561,879
	624,373
Quebec	
Amos (School Commission)	9,298
Ancienne Lorette (School Commission)	41,616
Asbesteric (School Commission)	8,290
Asbestos (Town)	5,094
Baie-Comeau (Town)	8,146
Beauharnois (School Commission)	8,003
Bedford (Protestant Regional School Board)	33,357
Belair (Town)	15,755
Blainville (Town)	33,351
Chambly (City)	10,488
Chibougamau (Town)	15,599
Chicoutimi (City)	15,524
Chicoutimi (School Commission)	13,778
Chomedey de Laval (School Commission)	15,086
Côte-Saint-Luc (City)	13,868
Cowansville (School Commission)	42,531
Cowansville (Town)	55,000
Davignon (School Commission)	84,825
Des Rivières (School Commission)	19,685
Dolbeau (Town)	10,212
Dolbeau (School Commission)	13,643
Dorval (City)	2,217,385
Drummondville (City)	42,233
Drummondville (School Commission)	39,615
Erables (School Commission)	8,816
Farnham (City)	15,000
Gaspé (Town)	11,043
Granby (Town)	23,170
Grandpré (School Commission)	5,382
Grande-Hermine (School Commission)	24,054
Greater Quebec (Protestant School Board)	7,275
Hull (City)	322,747
Huntingdon (School Commission)	7,897

FINANCE—*Continued*

MUNICIPAL GRANTS—*Continued*

Quebec—Continued	
Iles (School Commission)	29,048
Industrie (School Commission)	8,753
Jacques-Cartier (School Commission)	10,616
Jean Rivard (School Commission)	9,324
Joliette (City)	8,627
Kirkland (Town)	144,044
Lachute (City)	5,065
Lac St-Pierre (School Commission)	19,090
La Mitis (School Commission)	15,657
La Neigette (School Commission)	33,200
La Pocatière (School Commission)	16,764
LaSalle (City)	154,285
La Tuque (Town)	8,558
Lauzon (City)	12,390
Laval (City)	332,479
Les Ecores (School Commission)	491,310
Lévis (City)	12,777
Longueuil (City)	78,835
Louis-Joliet (School Commission)	7,366
Manicouagan (School Commission)	19,588
Matane (School Commission)	15,145
Matane (Town)	10,324
Moisie (Municipality without Designation)	7,791
Mont-Fort (School Commission)	25,413
Montmagny (School Commission)	8,686
Montmagny (City)	8,918
Montréal (City)	3,413,826
Montréal-Nord (City)	13,116
Mount Royal (Town)	10,218
Napierville (School Commission)	17,212
Outaouais-Hull (School Commission)	340,000
Pierre-Neveu (School Commission)	7,279
Pointe-Claire (City)	72,967
Pointe-Lévy (School Commission)	119,028
Port-Alfred (School Commission)	6,349
Portneuf (School Commission)	5,825
Québec (City)	1,409,701
Rimouski (City)	9,733
Rouyn (City)	5,074
Rouyn-Noranda (School Commission)	22,743
Roxboro (Town)	12,405
St-Adolphe-d'Howard (Municipality without Designation)	8,517
St-Antoine-de-la-Baie-du-Fèbvre (Parish)	12,201
St-Antoine-de-la-Baie-du-Fèbvre (School Commission)	41,924
St-Bruno-de-Montarville (Town)	12,995
St-Hubert (Town)	323,595
St-Hyacinthe (City)	15,987
St-Hyacinthe (School Commission)	15,148
St-Jean (City)	228,073
St-Jean-sur-Richelieu (School Commission)	101,342
St-Laurent (City)	1,100,000
Ste-Agathe-des-Monts (Town)	6,436
Ste-Anne-de-Bellevue (Town)	535,643
Ste-Anne-des-Plaines (Parish)	26,624
Ste-Thérèse (School Commission)	82,361
Ste-Thérèse (City)	8,536
Saint-Exupéry (School Commission)	28,307
Sainte-Foy (School Commission)	110,000
Sainte-Foy (City)	160,000
Salaberry-de-Valleyfield (City)	13,982
Schefferville (Town)	6,477
Senneterre (Town)	8,981
Senneville (Village)	28,436
Sept-Iles (City)	27,364
Sept-Iles (School Commission)	48,145
Shannon (Municipality without Designation)	10,698
Shawinigan (School Commission)	35,206
Shawinigan (City)	12,246
Sherbrooke (City)	106,804
Sherbrooke (School Commission)	10,287
Sorel (School Commission)	59,077
South Central (School Board)	5,938
Trois-Rivières (City)	47,713
Quebec—Concluded	
Trois-Rivières-Ouest (Town)	7,660
Val-Bélair (Town)	27,417
Val d'Or (School Commission)	25,981
Val d'Or (Town)	24,390
Vallée-de-la-Lièvre (School Commission)	7,242
Vallée-de-la-Matapédia (School Commission)	7,182
Valleyfield (School Commission)	8,179
Verdun (City)	30,688
Victoriaville (School Commission)	22,466
Victoriaville (Town)	9,310
Westmount (City)	395,035
Grants under $5,000.00 (510)	393,647
	14,355,535
Ontario	
Ajax (Town)	7,214
Amherstburg (Town)	13,604
Arnprior (Town)	10,140
Aurora (Town)	8,033
Barrie (City)	26,108
Belleville (City)	131,081
Black River-Matheson (Township)	7,589
Bosanquet (Township)	9,648
Brantford (City)	113,156
Brighton (Township)	127,536
Brockville (City)	22,889
Burlington (City)	209,561
Cambridge (City)	36,257
Campbellford (Town)	10,011
Carleton Place (Town)	6,013
Chatham (City)	45,525
Cobourg (Town)	16,559
Cochrane (Town)	5,039
Colchester South (Township)	46,959
Collingwood (Town)	13,366
Cornwall (City)	61,894
Delhi (Township)	5,852
Dryden (Town)	7,195
Dundas (Town)	5,554
Elliot Lake (Township)	6,800
Ernestown (Township)	115,778
Essa (Township)	129,450
Etobicoke (Borough)	79,277
Fort Erie (Town)	14,430
Fort Frances (Town)	13,574
Gananoque (Town)	10,051
Geraldton (Town)	7,288
Gloucester (Township)	322,092
Goderich (Town)	9,326
Goulborn (Township)	7,156
Gravenhurst (Town)	17,500
Grimsby (Town)	6,839
Guelph (City)	64,929
Halton Hills (Town)	10,852
Hamilton (City)	454,443
Hawkesbury (Town)	6,935
Ingersoll (Town)	6,938
Jaffray & Melick (Township)	8,687
Kapuskasing (Town)	18,562
Kenora (Town)	34,346
King (Township)	5,274
Kingston (City)	455,258
Kingston (Township)	144,483
Kirkland Lake (Town)	9,305
Kitchener (City)	102,884
Lakefield (Village)	6,323
Leamington (Town)	11,948
Lincoln (Town)	37,078
Lindsay (Town)	13,825
London (City)	1.079,388
March (Township)	10,595
Midland (Town)	9,479
Millbrook (Village)	5,542

FINANCE—*Continued*

MUNICIPAL GRANTS—*Continued*

Ontario—Concluded	
Mississauga (City)	1,539,183
Murray (Township)	5,807
Nanticoke (City)	7,825
Napanee (Town)	8,722
Nepean (Township)	855,185
Newcastle (Town)	12,137
Newmarket (Town)	6,074
New Liskeard (Town)	6,908
Niagara Falls (City)	45,781
Niagara-on-the-Lake (Town)	6,167
North Bay (City)	290,955
North York (Borough)	2,344,357
Oakville (Town)	54,933
Orillia (City)	17,477
Oshawa (City)	94,176
Ottawa (City)	16,061,454
Ottawa-Carleton (Regional Muncipality)	197,814
Owen Sound (City)	43,173
Oxford-on-Rideau (Township)	5,303
Pembroke (City)	32,308
Perth (Town)	7,259
Petawawa (Village)	48,299
Petawawa (Township)	100,742
Peterborough (City)	153,370
Pickering (Town)	6,000
Pittsburgh (Township)	207,799
Port Hope (Town)	8,416
Prescott (Town)	23,996
Ramsay (Township)	5,686
Renfrew (Town)	9,913
Richmond Hill (Town)	7,329
Rideau (Township)	6,613
Rolph, Buchanan, Wylie & McKay (Township)	21,250
Sandwich South (Township)	35,000
Sarnia (City)	90,847
Sault Ste Marie (City)	182,754
Scarborough (Borough)	200,757
Sebastopol (Township)	5,253
Sidney (Township)	55,399
Simcoe (Town)	26,296
Smiths Falls (Town)	16,314
South Walsingham (Township)	5,326
St. Catharines (City)	70,332
St. Marys (Town)	5,966
St. Thomas (City)	35,615
St. Vincent (Township)	16,500
Stratford (City)	34,995
Sudbury (City)	105,000
Thorold (Town)	10,770
Thunder Bay (City)	160,000
Timmins (City)	34,000
Toronto (City)	3,585,548
Tosorontio (Township)	33,920
Trenton (Town)	17,037
Valley East (Town)	15,291
Vanier (City)	24,450
Vaughan (Town)	18,198
Walkerton (Town)	12,066
Wallaceburg (Town)	19,662
Waterloo (City)	13,025
Welland (City)	28,983
West Carleton (Township)	13,100
West Nissouri (Township)	23,718
Whitby (Town)	8,628
Windsor (City)	240,000
Woodstock (City)	18,710
Woolwich (Township)	6,657
York (Borough)	50,272
Grants under $5,000.00 (272)	372,439
	32,018,657

Manitoba	
Boissevain (Town)	5,067
Brandon (City)	125,029
Churchill (Local Government District)	23,211
Cornwallis (Rural Municipality)	40,846
Daly (Rural Municipality)	25,000
Dauphin (Town)	34,761
Emerson (Town)	18,156
Flin Flon (City)	20,911
Grahamdale (Local Government District)	7,500
Lynn Lake (Local Government District)	26,854
North Cypress (Rural Municipality)	5,165
Northern Affairs (Commissioner)	5,980
Portage La Prairie (City)	22,181
Portage La Prairie (Rural Municipality)	16,063
Rockwood (Rural Municipality)	135,000
St. Andrews (Rural Municipality)	17,771
Selkirk (Town)	14,490
Springfield (Rural Municipality)	5,445
Stanley (Rural Municipality)	20,002
Steinbach (Town)	6,000
Swan River (Town)	8,405
The Pas (Town)	50,912
Thompson (City)	15,436
Winnipeg (City)	4,337,856
Grants under $5,000.00 (101)	143,015
	5,131,056
Saskatchewan	
Alsask (Village)	6,639
Bayne (Rural Municipality No. 371)	11,040
Biggar (Town)	5,180
Duck Lake (Town)	7,792
Dundurn (Rural Municipality No. 314)	6,689
Esterhazy (Town)	5,875
Estevan (City)	11,554
Humboldt (Town)	7,677
Indian Head (Rural Municipality No. 156)	16,682
Lebret (Village)	8,372
Melfort (Town)	6,300
Melville (City)	7,512
Moose Jaw (City)	62,059
Moose Jaw (Rural Municipality No. 161)	11,844
North Battleford (City)	34,966
Orkney (Rural Municipality No. 244)	13,457
Prince Albert (City)	79,164
Prince Albert (Rural Municipality No. 461)	105,454
Regina (City)	636,062
Rosetown (Town)	5,491
Saskatoon (City)	477,914
Sherwood (Rural Municipality No. 159)	6,333
Star City (Rural Municipality No. 428)	14,201
Swift Current (Rural Municipality No. 137)	55,427
Swift Current (City)	29,256
Tisdale (Town)	5,767
Weyburn (City)	12,170
Wreford (Rural Municipality No. 280)	7,594
Yorkton (City)	31,345
Grants under $5,000.00 (237)	239,060
	1,928,876
Alberta	
Banff (School District No. 102)	12,770
Beaverlodge (Town)	9,350
Blairmore (Town)	9,086
Bonnyville (Municipal District No. 87)	211,950
Calgary (City)	1,000,000
Camrose (City)	13,154
Canmore (Town)	6,867
Cardston (Town)	5,465
Claresholm (Town)	6,879
Coutts (Village)	10,307

FINANCE–*Concluded*

MUNICIPAL GRANTS–*Concluded*

Alberta–Concluded	
Drumheller (City)	221,555
Edmonton (City)	1,033,310
Edson (Town)	9,375
Fort Macleod (Town)	6,644
Fort McMurray (Town)	10,545
Hanna (Town)	5,181
High Level (Town)	6,187
High River (Town)	12,328
Lac La Biche (Town)	5,568
Lacombe (County No. 14)	28,471
Leduc (County No. 25)	308,285
Lethbridge (City)	74,350
Lethbridge (County No. 26)	75,000
Medecine Hat (City)	17,578
Olds (Town)	5,864
Peace River (Town)	11,503
Pincher Creek (Town)	6,728
Red Deer (City)	46,107
Red Deer (County No. 23)	85,787
St. Paul (Town)	10,602
St. Paul (County No. 19)	10,813
Stettler (Town)	5,987
Sturgeon (Municipal District No. 90)	83,532
Taber (Town)	6,654
Vermilion (Town)	5,396
Wainwright (Municipal District No. 61)	11,563
Wetaskiwin (City)	8,783
Grants under $5,000.00 (118)	132,983
	3,532,507
British Columbia	
Burnaby (District)	70,000
Burns Lake (Village)	5,075
Castlegar (City)	19,335
Chilliwack (City)	15,225
Chilliwack (Township)	92,971
Courtenay (City)	6,645
Cranbrook (City)	17,000
Creston (Town)	5,282
Dawson Creek (City)	23,149
Delta (District)	131,493
Esquimalt (Township)	1,001,009
Fort Nelson (Village)	5,769
Fort St. James (Village)	5,811
Fort St. John (Town)	13,517
Gibsons (Village)	9,309
Kamloops (City)	104,385
Kelowna (City)	52,604
Kent (District)	25,117
British Columbia–Concluded	
Kimberley (City)	6,054
Kitimat (District)	17,959
Langley (City)	6,458
Langley (Township)	43,000
Matsqui (District)	140,000
Nanaimo (City)	47,300
Nelson (City)	33,682
New Westminster (City)	175,000
North Saanich (District)	55,000
Penticton (City)	57,000
Port Alberni (City)	14,000
Port Coquitlam (City)	7,561
Port Hardy (District)	19,788
Powell River (District)	6,493
Prince George (City)	30,402
Prince Rupert (City)	67,494
Revelstoke (City)	12,739
Richmond (Township)	926,864
Saanich (District)	165,000
Salmon Arm (District)	12,000
Sidney (Town)	8,500
Smithers (Town)	5,538
Surrey (District)	44,066
Terrace (District)	11,503
Trail (City)	19,998
Vancouver (City)	1,440,872
Vanderhoof (Village)	7,803
Vernon (City)	112,948
Victoria (City)	250,000
West Vancouver (District)	51,000
William Lake (Town)	11,900
Grants under $5,000.00 (43)	77,809
	5,489,427
Yukon Territories	
Dawson (City)	9,852
Whitehorse (City)	202,054
Grants under $5,000.00 (1)	1,875
	213,781
North West Territories	
Fort Smith (Town)	44,282
Hay River (Town)	27,340
Inuvik (Town)	93,332
Yellowknife (City)	100,000
	264,954
	$68,703,103

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the province of:	Salary	Cost of travelling and hospitality inside their provincial capital	Cost of travelling and hospitality outside their provincial capital
The Hon J W Grant MacEwan 6 Jan 1966 to 2 July 1974	Alberta	4,597	3,831	281
The Hon R Steinhauer 3 July 1974 to 31 Mar 1975	Alberta	13,403	11,169	849
The Hon Walter Stewart Owen	British Columbia	18,000	18,000	9,542
The Hon W John McKeag	Manitoba	18,000	15,000	9,874
The Hon Hédard J Robichaud	New Brunswick	18,000	12,000	10,765
The Hon E John A Harnum 2 April 1969 to 2 July 1974	Newfoundland	4,597	3,064	228
The Hon Gordon Arnaud Winter 3 July 1974 to 31 Mar 1975	Newfoundland	13,403	8,936	3,191
The Hon Clarence L Gosse	Nova Scotia	18,000	12,000	5,404
The Hon W Ross Macdonald 4 July 1968 to 10 Apr 1974	Ontario	556	500	811
The Hon Pauline Emily McGibbon 11 Apr 1974 to 31 Mar 1975	Ontario	19,444	17,500	13,320
The Hon J George MacKay 6 Oct 1969 to 20 Oct 1974	Prince Edward Island	8,892	5,537	830
The Hon Gordon Lockhart Bennett 25 Oct 1974 to 31 Mar 1975	Prince Edward Island	6,979	4,355	670
The Hon Hugues Lapointe	Quebec	20,000	18,000	3,488
The Hon Dr Stephen Worobetz	Saskatchewan	18,000	15,000	2,778
		$181,871	$144,892	$62,031

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chap. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees	(1)	$5,881,360
Federal government's share of administration expenses of provincial boards	(4)	1,009,999
Merchant seamen compensation	(10)	12,762
		$6,904,121

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payments–			
Newfoundland	103,745	10,375	114,120
Prince Edward Island	42,655	4,800	47,455
Nova Scotia	435,595	43,559	479,154
Nova Scotia (Cape Breton Development Corp.)	2,608,578	260,858	2,869,436
Nova Scotia (Cape Breton Development Corp. Old Silicosis)	316,843		316,843
New Brunswick	140,770	28,749	169,519
Quebec	2,023,896	298,916	2,322,812
Ontario	2,217,696	275,018	2,492,714
Manitoba	218,477	48,781	267,258
Saskatchewan	546,892	103,328	650,220
Alberta	1,020,679	86,300	1,106,979
British Columbia	821,281	162,356	983,637
Payments respecting locally engaged employees outside Canada	6,136		6,136
	10,503,243	1,323,040	11,826,283
Less: Assessments and refunds–			
Assessments payable by Crown Agencies	3,851,473		3,851,473
Administration expenses from Crown Agencies		313,041	313,041
Claims costs recovered from Crown Agencies	704,891		704,891
Ordinary refund claims (net)	65,519		65,519
	4,621,883	313.041	4,934,924
Payments–			
Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	12,762		12,762
	$5,894,122	$1,009,999	$6,904,121

MANPOWER AND IMMIGRATION

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor-in-Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.

The following payments were made on a provincial basis: Prince Edward Island $72,965, Nova Scotia $69,079, New Brunswick $56,211, Quebec $165,193, Ontario $792,349, Manitoba $277,544, Saskatchewan $151,400, Alberta $312,319, British Columbia $87,515.

Payments in accordance with regulations approved by the Governor-in-Council to provinces, employers and workers in respect of Labour Mobility and Assessment Incentives.

The following payments were made on a provincial basis: Newfoundland $147,279, Prince Edward Island $6,137, Nova Scotia $67,086, New Brunswick $56,854, Quebec $320,939, Ontario $281,315, Manitoba $7,704, Saskatchewan $18,117, Alberta $680, British Columbia $128,704.

Payments in accordance with regulations approved by the Governor-in-Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made on a provincial and territorial basis: Newfoundland $764,921, Prince Edward Island $29,430, Nova Scotia $339,922, New Brunswick $214,414, Quebec $3,333,581, Ontario $1,471,230, Manitoba $328,307, Saskatchewan $212,532, Alberta $335,556, North West Territories $22,979, British Columbia $1,017,869, Yukon Territory $11,163.

Payments to individuals under the Manpower Mobility Regulations, Section 16, Trainee Travel Grant.

The following payments were made on a provincial and territorial basis: Newfoundland $255,301, Prince Edward Island $67,264, Nova Scotia $287,074, New Brunswick $228,508, Quebec $574,047, Ontario $968,001, Manitoba $162,450, Saskatchewan $126,444, Alberta $142,867, North West Territories $81,562, British Columbia $412,840, Yukon Territory $9,705.

Payments under the provisions of Sections 5 and 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made on a provincial and territorial basis: Newfoundland $9,210,639, Prince Edward Island $2,036.638, Nova Scotia $10,219,090, New Brunswick $7,720,200, Quebec $74,024,417, Ontario $57,053,555, Manitoba $9,108,393, Saskatchewan $6,733,828, Alberta $18,721,545, North West Territories $928,745, British Columbia $18,697,879, Yukon Territory $734,456.

Payments of Training Allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made on a provincial and territorial basis: Newfoundland $6,907,614, Prince Edward Island $1,999,264, Nova Scotia $7,827,594, New Brunswick $6,733,127, Quebec $43,348,933, Ontario $45,174,475, Manitoba $6,240,763, Saskatchewan $5,136,567, Alberta $10,036,962, North West Territories $396,174, British Columbia $14,520,725, Yukon Territory $392,640.

Payments to organizations or individuals in support of activities complementary to the Development and Utilization of Manpower.

The following payments were made on a provincial and territorial basis: Newfoundland $551,493, Prince Edward Island $18,454, Nova Scotia $1,149,720, New Brunswick $800,595, Quebec $3,293,269, Ontario $2,544,346, Manitoba $573,153, Saskatchewan $824,000, Alberta $382,769, North West Territories $10,992, British Columbia $1,637,352, Yukon Territory $265,044.

Payments to employers under agreements entered into by the Minister of Manpower and Immigration with employers and provinces in connection with the Canada Manpower Industrial Training Program.

The following payments were made on a provincial and territorial basis: Newfoundland $1,488,642, Prince Edward Island $332,721, Nova Scotia $2,229,910, New Brunswick $1,719,092, Quebec $11,071,559, Ontario $11,662,393, Manitoba $1,077,956, Saskatchewan $1,317,095, Alberta $1,564,969, North West Territories $173,694, British Columbia $4,463,437, Yukon Territory $186,561.

Payments to Municipal and other public bodies, community organizations and private groups, and corporations, partnerships and individuals carrying on business for the purpose of gain in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community.

The following payments were made on a provincial and territorial basis: Headquarters $180,332, Newfoundland $7,680,849, Prince Edward Island $1,365,643, Nova Scotia $5,120,295, New Brunswick $5,932,140, Quebec $33,036,137, Ontario $11,815,604, Manitoba $2,113,214, Saskatchewan $1,884,543, Alberta $2,671,233, North West Territories $461,894, British Columbia $9,203,159, Yukon Territory $217,571.

Alloted by T B 726171 Opportunities for Youth Program Contributions

The following payments were made on a provincial and territorial basis: Newfoundland $1,010,437, Prince Edward Island $189,164, Nova Scotia $1,132,993, New Brunswick $949,484, Quebec $9,294,397, Ontario $7,549,827, Manitoba $1,197,195, Saskatchewan $1,073,393, Alberta $1,661,842, North West Territories $132,592, British Columbia $2,046,762, Yukon Territory $18,602.

Allotted by T B 725660 Agriculture for Young Canadians–Manitoba $50,000. Allotted by T B 726171 Canada Manpower Student Mobility Program–Amended by T B 730273.

The following payments were made on a provincial and territorial basis: Newfoundland $2,395, Nova Scotia $5,411, New Brunswick $4,981, Quebec $26,952, Ontario $9,945, Manitoba $2,211, Saskatchewan $3,404, Alberta $7,699, North West Territories $268, British Columbia $8,000.

Payments in accordance with Section 10 of the Adult Occupational Training Act for Manpower Training Research Projects.

The following payments were made on a provincial basis: Prince Edward Island $25,000, New Brunswick $9,300, Ontario $10,087, Saskatchewan $24,934.

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM

Contributions to the provinces pursuant to the Health Resources Fund Act, C.42, 1966 (from inception)
(in thousands of dollars)

Provinces and Territories	Allocation under Act	Approvals	Free balance	Amounts debited to accounts	Payments made to provinces	Unliquidated approvals
Newfoundland	9,861	9,860	1	9,735	24,301	125
Prince Edward Island	2,169	625	1,544	624	30	1
Nova Scotia	15,109	11,160	3,949	11,143	21,789	17
New Brunswick	12,327	4,448	7,879	4,296	3,224	152
Quebec	115,531	78,413	37,118	64,532	66,214	13,881
Ontario	139,114	121,017	18,097	109,565	111,564	11,452
Manitoba	19,247	11,098	8,149	9,663	9,663	1,435
Saskatchewan	19,093	19,093		11,885	12,300	7,208
Alberta	29,242	27,689	1,553	25,086	25,086	2,603
British Columbia	37,446	11,264	26,182	10,855	11,219	409
Northwest Territories	574	113	461	113	113	
Yukon Territory	287		287			
Total	400,000	294,780	105,220	257,497	285,503	37,283
Additional allocation to Atlantic provinces	25,000	19,350	5,650	17,203		2,147
Allocation for projects of national significance	75,000	15,915	59,085	10,803		5,112
Total Fund	500,000	330,045	169,955	285,503	285,503	44,542

When two or more provinces contribute from their per capita allocation of the $400 million portion to a regional project located in one of the provinces, the federal contributions are debited against the accounts of the contributing provinces and against the Atlantic Portion or the National Significance Allocation where applicable. Payments are made to the province where the project is located.

See also Federal-Provincial Shared-Cost Programs by Provinces.

NATIONAL HEALTH AND WELFARE—*Continued*

HEALTH CARE PROGRAM—*Concluded*

MEDICAL CARE ACT

(in thousands of dollars)

Provinces and Territories	Payments 1974-75	Adjustments 1973-74	Total Payments 1974-75
Newfoundland	17,054	1,290	18,344
Prince Edward Island	3,630	319	3,949
Nova Scotia	25,097	2,112	27,209
New Brunswick	20,590	1,800	22,390
Quebec	191,257	15,915	207,172
Ontario	252,871	22,296	275,167
Manitoba	32,231	2,702	34,933
Saskatchewan	28,570	2,057	30,627
Alberta	54,667	4,757	59,424
British Columbia	75,132	6,409	81,541
Total provinces	701,099	59,657	760,756
Northwest Territories	1,189	67	1,256
Yukon Territory	626	52	678
Total	702,914	59,776	762,690

See also Federal-Provincial Shared-Cost Programs by Provinces.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DETAILS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1975			Year ended March 31, 1974			Total payments from inception (including 1975)
	Number of families	Number of children	*Payments	Number of families	Number of children	Payments	
Newfoundland	88,902	226,492	55,970	86,012	223,540	30,873	456,475
Prince Edward Island	17,168	41,424	10,196	16,438	40,954	5,764	98,365
Nova Scotia	125,379	277,678	68,827	122,606	276,957	38,538	655,801
New Brunswick	103,001	237,343	58,756	98,833	233,766	32,561	568,822
Quebec	939,122	1,987,845	496,638	921,498	1,971,017	258,187	4,471,962
Ontario	1,241,261	2,566,805	637,368	1,199,479	2,534,619	355,389	5,131,147
Manitoba	150,178	327,376	81,332	147,003	325,042	45,237	749,806
Saskatchewan	133,749	307,026	76,165	131,609	304,825	42,991	792,327
Alberta	274,215	600,512	148,095	263,479	587,147	81,878	1,183,938
British Columbia	362,171	745,344	184,145	346,695	725,635	100,857	1,353,792
Total provinces	3,435,146	7,317,845	1,817,492	3,333,652	7,223,502	992,275	15,462,435
Northwest Territories	7,166	18,878	4,663	6,676	17,838	2,448	27,612
Yukon Territory	3,536	7,759	1,899	3,314	7,226	1,004	12,433
Total	3,445,848	7,344,482	1,824,054	3,343,642	7,248,566	995,727	15,502,480

In addition to payments made under the Family Allowances Act 1973, this statement includes payments charged to old accounts as follows:
–Family Allowances Act (R.S. 1970, c. F-1)– $12,712,874,494 from inception to December 1973.
–Youth Allowances Act (R.S. 1970, c. Y-1)– $501,624,266 from inception to March 1975.
–Family Assistance Payments– $26,450,184 from April 1965 to March 1975.
*See "Analysis of Family Allowances Payments".

NATIONAL HEALTH AND WELFARE—*Continued*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM—*Continued*

ANALYSIS OF FAMILY ALLOWANCES PAYMENTS

(in thousands of dollars)

Provinces and Territories	Family Allowances Act 1973	Youth Allowances (recoveries)	Family Assistance	Total Payments 1974-75
Newfoundland	55,970			55,970
Prince Edward Island	10,196			10,196
Nova Scotia	68,828	1 CR		68,827
New Brunswick	58,755		1	58,756
Quebec	496,632		6	496,638
Ontario	637,404	40 CR	4	637,368
Manitoba	81,331	1 CR	2	81,332
Saskatchewan	76,165			76,165
Alberta	148,094		1	148,095
British Columbia	184,145	1 CR	1	184,145
Total provinces	1,817,520	43 CR	15	1,817,492
Northwest Territories	4,663			4,663
Yukon Territory	1,899			1,899
Total	1,824,082	43 CR	15	1,824,054

DETAILS OF OLD AGE SECURITY PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1975		Year ended March 31, 1974		Total payments from inception (including 1975)
	Number of pensioners	Payments	Number of pensioners	Payments	
Newfoundland	35,488	73,067	34,261	64,209	554,828
Prince Edward Island	13,028	25,936	12,873	23,123	215,181
Nova Scotia	77,880	148,330	75,815	131,450	1,209,403
New Brunswick	59,036	112,865	57,565	99,554	903,975
Quebec	465,743	863,914	448,745	756,027	6,298,338
Ontario	702,661	1,206,762	682,411	1,063,979	9,581,845
Manitoba	103,560	189,250	101,100	168,243	1,542,511
Saskatchewan	100,258	183,064	98,937	164,196	1,537,014
Alberta	130,110	236,839	126,009	209,049	1,813,186
British Columbia	226,392	401,319	219,304	351,927	3,188,122
Total provinces	1,914,156	3,441,346	1,857,020	3,031,757	26,844,403
Northwest Territories	982	2,088	936	1,803	13,924
Yukon Territory	541	1,040	525	932	8,171
Total	1,915,679	3,444,474	1,858,481	3,034,492	26,866,498

See the Old Age Security Fund under the schedule, annuity, insurance and pension accounts, in volume 1 of this report.

NATIONAL HEALTH AND WELFARE–*Concluded*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM–*Concluded*

NATIONAL WELFARE GRANTS
IMPROVEMENT OF WELFARE SERVICES
EXPENDITURES FOR YEAR ENDED MARCH 31, 1975

(in thousands of dollars)

Provinces and Territories	Welfare services plan projects (a)	Special projects (b)	Demonstration projects (b)	Research projects (b)	Research group development (b)	Senior welfare research fellowships (c)	Manpower utilization and development: Projects (b)	Manpower utilization and development: Visiting professorships (b)	Manpower utilization and development: Welfare fellowships (c)	Total
Newfoundland			91							91
Prince Edward Island	1		66							67
Nova Scotia		37	407		27		4	8	9	492
New Brunswick	7		44	7					8	66
Quebec		58	423	371	22		4	13	64	955
Ontario	13	26	441	123	25	3	59	13	53	756
Manitoba		15	16				5		10	46
Saskatchewan	5	31	33				44			113
Alberta			267	31			31	14	10	353
British Columbia	9	19	190	60	20	10	3		7	318
Northwest Territories	6	1								7
National Voluntary Agencies		551	35	101			49			736
Total	41	738	2,013	693	94	13	199	48	161	4,000

(a) Requires a matching contribution of provincial funds. See also Federal-Provincial Shared-Cost Programs by Provinces.
(b) By location of agency or department undertaking project.
(c) By home address of recipients.

DETAILS OF NEW HORIZONS PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31, 1975: Number of projects funded	Year ended March 31, 1975: Payments	Year ended March 31, 1974: Number of projects funded	Year ended March 31, 1974: Payments	Total payments from inception (including 1975)
Newfoundland	26	157	24	160	362
Prince Edward Island	14	60	16	54	141
Nova Scotia	31	326	31	365	865
New Brunswick	62	301	51	281	720
Quebec	459	2,178	393	2,039	4,740
Ontario	517	3,009	548	3,152	6,761
Manitoba	79	469	122	484	1,087
Saskatchewan	93	464	137	457	1,039
Alberta	85	583	103	609	1,331
British Columbia	182	1,005	186	1,007	2,250
Total provinces	1,548	8,552	1,611	8,608	19,296
Northwest Territories			2	16	25
Yukon Territory	1	7	1	2	9
Total	1,549	8,559	1,614	8,626	19,330

PUBLIC WORKS

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER

Location	Name or Address of Building	1973-74 Expenditures
		$
Garbage Removal		
Newfoundland		
Pleasantville	Various Buildings	13,536
Nova Scotia		
Halifax	Various Buildings	7,975
Quebec		
Montreal	Various Buildings	30,125
Quebec–Capital Region		
Hull	Canadian Government Printing Bureau & CHP	5,293
Hull	Place du Portage	11,003
Ontario - Capital Region		
Ottawa	Bourque Memorial	6,392
Ottawa	National Defence HQ	7,533
Ottawa	No 8 Temporary	7,930
Ottawa	Sir Alexander Campbell Building	11,049
Ottawa	Sir John Carling Building	5,749
Ottawa	Surveys & Mapping	7,919
Manitoba		
Fort Churchill	Various Buildings	9,688
Light and Power		
Newfoundland		
Corner Brook	Government of Canada Bldg	5,840
Gander	Government of Canada Bldg	8,003
Parkers Pond	RCAF	7,775
Pleasantville	Government of Canada–	
	Building 102	5,763
	Building 205	8,334
	Building 223	9,383
	Building 301	5,733
	Building 303	5,987
	Building 304	7,706
	Building 306	7,772
	Building 308	11,031
	Building 310	6,082
	Building 815	6,305
St John's	400 – 500 Block	5,113
St John's	General Post Office	19,232
St John's	Sir Humphrey Gilbert Building	23,646
Prince Edward Island		
Charlottetown	Dominion Building	44,435
Summerside	Government of Canada Bldg	6,845
Nova Scotia		
Dartmouth	Burnside Industrial Park	19,764
Dartmouth	Government of Canada Bldg	10,992
Halifax	Government of Canada Bldg	45,781
Halifax	Imperial Oil Building	14,571
Halifax	Ralston Building	67,776
Halifax	Royal Bank Building	10,219
Halifax	Sir John Thompson Building	39,051
Kentville	Government of Canada Bldg	6,117
New Glasgow	Government of Canada Bldg	14,045
North Sydney	Government of Canada Bldg	8,208
Sydney	Government of Canada Bldg	17,842
Truro	Government of Canada Bldg	16,512
Yarmouth	Government of Canada Bldg	6,238
Light and Power–*Continued*		
New Brunswick		
Black's Harbour	Government of Canada Bldg	5,483
Caraquet	Government of Canada Bldg	6,599
Fredericton	Government of Canada Bldg	16,945
Fredericton	Postal Station A	5,483
Fredericton	Post Office Waggoner's Lane	17,589
Fredericton	UIC Prospect Street	8,503
Moncton	Government of Canada Bldg	88,085
Sackville	Government of Canada Bldg	5,248
Saint John	Customs Building	12,298
Saint John	Post Office	27,771
Saint John	Sadim Building	6,643
Quebec		
Belocil	595 Laurier	5,639
Chicoutimi	216 Racine	9,489
Chomedey	2600 le Corbusier	22,128
Dorval	Air Cargo Building	14,546
Dorval	2121 Trans-Canadienne	22,653
Drummondville	Lindsay Street	17,236
Granby	297 Principale	11,039
Grand Mère	690 5th Avenue	5,661
Joliette	407 Notre Dame Street	9,753
Jonquière	409 Notre Dame Street	7,245
Lachine	2150 St Joseph Street	7,208
Lachute	582 Main Street	5,755
LaSalle	666 Hull Street	17,448
Lévis	Commerciale Street	10,523
Longueuil	860 Ste Foy Blvd	8,284
Longueuil	Port St-Laurent	10,547
Longueuil	1001 St-Laurent	46,068
Magog	65 Main Street	5,427
Montreal	1493 Antonio Barbeau	10,585
Montreal	740 Belair Street	18,126
Montreal	1179 Bleury Street	6,657
Montreal	9275 Clark Street	10,679
Montreal	300 Crémazie Street East	5,968
Montreal	4944 Décarie Blvd	5,578
Montreal	305 Dorchester Blvd West	106,986
Montreal	151 du Séminaire Street	5,417
Montreal	5250 Ferrier Street	5,543
Montreal	5655 Marceilles Street	20,117
Montreal	1380 Notre Dame Street	5,833
Montreal	800 Place Victoria	8,244
Montreal	625 President Kennedy Avenue	11,745
Montreal	Postal Terminal	190,178
Montreal	1420 Ste Catherine Street	7,400
Montreal	515 Ste Catherine Street West	11,598
Montreal	1441 St Urbain Street	78,538
Montreal	550 Sherbrooke Street West	23,598
Montreal	1080 University Street	31,888
Montreal	1250 University Street	14,630
Montreal	2020 University Street	7,838
Montreal	400 Youville	43,113
Pointes aux Trembles	1225 St Jean Baptiste Street	6,340
Quebec	Allocation Familiale– rue Henderson	42,263
Quebec	Assurance-Chômage– 155 Dorchester	11,726
Quebec	Bureau de Poste–3 rue Buade	7,310
Quebec	Gare Maritime Champlain	22,342
Quebec	161 Dorchester	20,877
Quebec	St André and Ramsay	40,731
Rimouski	180 Cathédrale	7,603
Rivière du Loup	Post Office	7,730
Rock Island	Highway No 55	7,915

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER–*Continued*

Location	Name or Address of Building	1973-74 Expenditures
		$
Light and Power–*Continued*		
Quebec–Concluded		
St-Armand West	Route No 7	7,616
St-Bernard de Lacolle	Chemin Ridg	15,741
St-Hyacinthe	2000 Girouard Street	8,922
St-Jean	246 Champlain Street	9,366
St-Jérôme	380 Labelle Street	10,933
St-Laurent	3155 Côte de Liesse Road	135,829
St-Laurent	665 Montée de Liesse	5,675
St-Michel	7640 St-Michel	5,021
Ste-Foy	1141 de l'Église	37,796
Ste-Thérèse	9 de l'Église	6,898
Shawinigan	395 Station Street	11,282
Sherbrooke	50 Couture Street	28,029
Sorel	80 Georges Street	9,840
Thetford Mines	Post Office	5,992
Trois-Rivières	225 Des Forges Street	7,178
Trois-Rivières	1285 Notre Dame Street	14,649
Val d'Or	Coin 2e et 6e avenue	6,105
Valleyfield	St Laurent Street	9,781
Verdun	800 Chemin du Golf	9,293
Verdun	1035 Galt Street	5,234
Victoriaville	108 Olivier	18,577
Westmount	1500 Atwater Avenue	28,349
Westmount	4225 Dorchester	73,799
Westmount	4221-25 Ste Catherine Street West	10,098
Quebec–Capital Region		
Buckingham	New P O	6,870
Hull	Canadian Government Printing Bureau	245,926
Hull	Government of Canada Bldg	15,321
Hull	Hull Polyvalante	85,337
Hull	Place du Portage	216,086
Hull	Public Service Language Centre	9,877
Maniwaki	Government of Canada Bldg	6,109
Rouyn	U I C	6,230
Touraine	Transfer Centre	6,817
Ville-Marie	Government of Canada Bldg	5,755
Ontario–Capital Region		
Arnprior	EMO Administration Building	10,553
Brockville	Government of Canada Bldg	7,015
Cornwall	Government of Canada Bldg	11,629
Gananoque	Government of Canada Bldg	5,633
Ottawa	"A" Building	23,276
Ottawa	Administration Building	21,947
Ottawa	Administration & Lab (Geomagnetic Lab)	8,462
Ottawa	Animal Breeding	9,668
Ottawa	Archival Records Storage	57,266
Ottawa	ADRI Greenbelt Farm	79,625
Ottawa	ARI Greenbelt Farm	82,750
Ottawa	Ashton Press Building	8,081
Ottawa	Atomic Energy	21,165
Ottawa	"B" Building	13,290
Ottawa	Besserer Building	30,216
Ottawa	Blackburn Building	12,224
Ottawa	Booth Building	18,156
Ottawa	Brooke Claxton Building	79,577
Ottawa	Forest Products Laboratory	33,797
Ottawa	Fuel Research Building	6,945
Ottawa	General Purpose Building	135,893
Ottawa	Canadian Broadcasting Corp	34,898
Ottawa	Centre Block–Parliament Hill	78,867
Ottawa	CHP–Cliff Street	82,743
Ottawa	CHP–Experimental Farm	16,654
Ottawa	CHP–Heron Road	19,817
Ottawa	CHP–Tunney's Pasture	6,693

Location	Name or Address of Building	1973-74 Expenditures
		$
Light and Power–*Continued*		
Ontario–Capital Region–Continued		
Ottawa	Chemical & Radioactive Ores	42,782
Ottawa	Clark Memorial Centre (R A)	31,707
Ottawa	Concord	6,796
Ottawa	Confederation Building	43,441
Ottawa	Conference Centre	28,984
Ottawa	Connaught & CHP	61,704
Ottawa	Cumberland	5,680
Ottawa	Daly Building & CHP	14,817
Ottawa	Data Computer Centre	58,753
Ottawa	Dressing & Processing Labs	23,058
Ottawa	D V A Records	69,165
Ottawa	East Block–Parliament Hill	22,533
Ottawa	East Memorial	44,864
Ottawa	Engineering Research Building	6,733
Ottawa	Environmental Centre	28,261
Ottawa	Exhibition Com. Office	50,651
Ottawa	External Affairs H Q	375,778
Ottawa	Finance Building & Annex	54,291
Ottawa	Florsheim	12,096
Ottawa	Food & Drugs–Tunney's Pasture	40,161
Ottawa	General Purpose Building	127,175
Ottawa	Geological Surveys	58,280
Ottawa	Government House, Rideau Hall Grounds	10,084
Ottawa	Horticultural Building	7,442
Ottawa	Hunter Building	20,445
Ottawa	Insurance Building	16,514
Ottawa	Jackson Building	90,843
Ottawa	Lab Communicable Disease Centre	19,337
Ottawa	Lampman Building	7,050
Ottawa	Langevin Building	6,023
Ottawa	Language School–Carson Road	47,107
Ottawa	La Promenade	57,396
Ottawa	Lord Elgin Plaza	19,104
Ottawa	Lorne Building	45,947
Ottawa	Machine Shops & Stores	11,112
Ottawa	Main Dairy Cattle Barn	7,796
Ottawa	Metcalfe Building	5,932
Ottawa	Militia Stores	8,108
Ottawa	Mortimer Building	9,479
Ottawa	MOT Training Institute	22,009
Ottawa	National Defence H Q	403,656
Ottawa	National Library & Archives	119,123
Ottawa	National Museum of Science	24,560
Ottawa	National Press Building	17,021
Ottawa	National Research Council	186,047
Ottawa	National Revenue Taxation	237,801
Ottawa	"C" Building	12,258
Ottawa	Cafeteria–Riverside Drive	13,872
Ottawa	K W Neatby Building	67,326
Ottawa	K W Neatby Headerhouse	6,378
Ottawa	National War Museum & CHP	10,592
Ottawa	No. 1 Supply Centre Warehouse and CHP	54,297
Ottawa	Ore Mineralogy Coke Building	11,668
Ottawa	Ornamental Plant Laboratory and Greenhouses	12,757
Ottawa	Ottawa Postal Terminal	196,427
Ottawa	Pharmaceutical Chemistry	11,156
Ottawa	Plant Products Building	11,693
Ottawa	Postal Station "B"	5,325
Ottawa	Postal Station "E"	5,275
Ottawa	Post Office Purchasing	20,477
Ottawa	Post Office Workshops	19,817
Ottawa	Public Works Pumphouse	13,960
Ottawa	Radiation Protection Bureau	11,890
Ottawa	RCMP Headquarters	267,669

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER–*Continued*

Location	Name or Address of Building	1973-74 Expenditures
		$
Light and Power–*Continued*		
Ontario–Capital Region–Concluded		
Ottawa	Research & Dev Labs	24,441
Ottawa	Rideau Falls Labs	5,872
Ottawa	Sir Alexander Campbell Building	62,753
Ottawa	Sir Charles Tupper Building	132,772
Ottawa	Sir John Carling Building	123,313
Ottawa	Sir Leonard Tilley Building	56,808
Ottawa	Standards Lab	20,824
Ottawa	Statistics Canada	141,306
Ottawa	Statistics Canada–New Tower	142,965
Ottawa	Sub-Station Electrical	74,825
Ottawa	Supreme Court	40,117
Ottawa	Surveys & Mapping	99,732
Ottawa	No. 2 Temporary Building	13,644
Ottawa	No. 4 Temporary Building	7,746
Ottawa	No. 5 Temporary Building	9,244
Ottawa	No. 6 Temporary Building	13,295
Ottawa	No. 8 Temporary Building	28,976
Ottawa	Victoria	14,980
Ottawa	Victoria Museum	75,675
Ottawa	Virology Lab and Greenhouses	7,721
Ottawa	Virus Lab	19,337
Ottawa	Warner Building	34,467
Ottawa	West Block–Parliament Hill	39,433
Ottawa	West Memorial	42,030
Ottawa	W M Saunders Building	7,087
Ottawa	Zone Facilities Maintenance	62,011
Pembroke	Government of Canada Bldg	7,396
Smiths Falls	Government of Canada Bldg	5,409
Ontario		
Barrie	44 Collier Street	7,069
Belleville	Pinnacle and Station Streets	19,369
Brampton	56-58 Queen Street	6,823
Brantford	Government of Canada Bldg	18,880
Burlington	Brant Street	10,984
Chatham	Government of Canada Bldg	17,200
Don Mills	789 Don Mills Road	26,788
Don Mills	75 The Donway West	6,752
Don Mills	169 the Donway West	17,402
Don Mills	24 Ferrand Drive	72,158
Don Mills	220 Lesmill Road	7,192
Downsview	4905 Dufferin Street	129,140
Downsview	2800 Keele Street	6,668
Galt	Government of Canada Bldg	6,996
Guelph	Government of Canada Bldg	6,991
Guelph	138 Wyndham Street	7,070
Hamilton	10 John Street	34,023
Hamilton	150 Main Street	53,213
Kenora	Government of Canada Building	10,876
Kingston	Bagot & Clarence	23,365
Kitchener	139 Ardelt Avenue	7,408
Kitchener	15 Duke Street	7,133
Kitchener	166 Frederick Street	17,943
Kitchener	44 Gaukel Street	10,688
London	27 C O D 847-955 Highbury Avenue	20,707
London	539 Richmond Street	7,966
London	Dominion Public Building	11,271
London	Lipton Building	5,444
London	Postal Terminal "A"	35,139
Malton	Airport Building T 72	7,317
Mississauga	1191 Cawthra Road	32,258
Mississauga	4567 Dixie Road	251,145
Newmarket	Park and 180 Main Street	5,434
Niagara Falls	Government of Canada Bldg	11,174
North Bay	Government of Canada Bldg	24,086
Oakville	197 Church Street	9,600
Orillia	17-25 Peter Street	5,733
Oshawa	44 Bond Street	2,923
Oshawa	47 Simcoe Street	11,510
Peterborough	201 Charlotte Street	16,378
Port Credit	31 Lakeshore Road East	5,920
Rexdale	2110 Kipling Avenue North	7,628
St Catharines	Government of Canada Bldg	28,635
St Thomas	Government of Canada Bldg	7,718
Sarnia	Government of Canada Bldg	19,643
Sault Ste. Marie	Government of Canada Bldg	9,084
Scarborough	280 Progress Avenue	30,061
Simcoe	Government of Canada Bldg	5,384
Stratford	Government of Canada Bldg	7,840
Sudbury	Government of Canada Bldg	19,180
Sudbury	Mail Processing Unit	19,561
Thunder Bay	221 N Archibald Street Station F	19,287
Thunder Bay	33 S Court Street Station P	10,083
Thunder Bay	130 S Syndicate Street Station F	5,456
Timmins	Government of Canada Bldg	5,678
Toronto	102 Bloor Street	7,642
Toronto	50 Charles Street	7,908
Toronto	City Delivery Building	72,791
Toronto	772 Dovercourt	6,431
Toronto	911 Eastern Avenue	124,287
Toronto	20 Eglinton Avenue W	1,545
Toronto	2472 Eglinton Avenue	6,519
Toronto	1-21 Front Street	71,209
Toronto	Harbourfront	8,671
Toronto	20 Holly Street	14,659
Toronto	338 Keele Street	8,264
Toronto	429 Lakeshore Blvd W	10,986
Toronto	Mackenzie Building	125,685
Toronto	Meighen Building	158,265
Toronto	Mullock Building	40,346
Toronto	65 Queen Street	9,046
Toronto	Terminal "A"	66,443
Toronto	Toronto Dominion Centre	24,459
Toronto	480 University Avenue	26,880
Toronto	180 Wellington Street W	14,059
Toronto	1300 Yonge Street	6,081
Toronto	2180 Yonge Street	12,935
Toronto	2384 Yonge Street	5,125
Welland	26 Division Street	5,831
Weston	2050 Weston Road	7,456
Willowdale	5170 Yonge Street	9,584
Willowdale	5799 Yonge Street	5,193
Windsor	Government of Canada Bldg	31,456
Windsor	441 University Avenue	9,922
Woodstock	Government of Canada Bldg	7,247
Manitoba		
Brandon	Government of Canada Bldg	19,691
Fort Churchill	Government of Canada Bldgs	427,453
Portage la Prairie	Government of Canada Bldg	5,882
Swan River	Government of Canada Bldg	6,396
Winnipeg	Canadian Grain Commission Building	76,376
Winnipeg	Commercial Building	7,198
Winnipeg	Government of Canada Bldg	33,531
Winnipeg	General Post Office	157,187
Winnipeg	MacDonald Building	28,073
Winnipeg	Revenue Building	23,031
Saskatchewan		
Lloydminster	Government of Canada Bldg	5,399
Moose Jaw	Government of Canada Bldg	15,780
North Battleford	Government of Canada Bldg	6,920

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Continued*

Location	Name or Address of Building	1973-74 Expenditures
		$
Light and Power—*Continued*		
Saskatchewan—Concluded		
Prince Albert	Government of Canada Bldg	11,278
Regina	Mortherwell Building	11,639
Regina	New Post Office	65,691
Regina	Income Tax Building	17,609
Regina	U I C Building	5,701
Saskatoon	Government of Canada Bldg	26,694
Saskatoon	New Post Office	29,396
Swift Current	Government of Canada Bldg	10,868
Yorkton	Government of Canada Bldg	10,750
Alberta		
Calgary	Customs Building	14,589
Calgary	Northern Electric Building	5,734
Calgary	Postal Terminal	21,335
Calgary	Postal Terminal McCall Field	65,080
Calgary	Government of Canada Bldg	20,969
Calgary	Sam Livingston Building	13,678
Edmonton	Government of Canada Bldg	39,836
Edmonton	Oliver Building	7,946
Edmonton	Sir Alexander Mackenzie Building	74,761
Edmonton	RCMP Building	32,399
Edmonton	U I C Building	13,051
Grande Prairie	Government of Canada Bldg	5,391
Lethbridge	Government of Canada Bldg	10,996
Medicine Hat	Government of Canada Bldg	6,504
Red Deer	Government of Canada Bldg	11,196
Northwest Territories		
Hay River	Government of Canada Bldg	5,433
British Columbia		
Burnaby	Lake City Industrial Park	6,638
Chilliwack	Government of Canada Bldg	8,299
Cranbrook	Government of Canada Bldg	7,459
Dawson Creek	Government of Canada Bldg	6,841
Douglas	Customs and Immigration	9,025
Kamloops	Government of Canada Bldg	14,568
Kelowna	Government of Canada Bldg	11,366
Kelowna	Postal Terminal	6,986
Kitimat	Government of Canada Bldg	6,842
Nanaimo	Government of Canada Bldg	10,288
Nelson	Government of Canada Bldg	12,727
New Westminster	Government of Canada Bldg	20,716
North Surrey	Government of Canada Bldg	8,847
North Vancouver	101 East 1st Street	6,232
Penticton	Government of Canada Bldg	24,706
Port Alberni	Government of Canada Bldg	5,707
Prince George	Government of Canada Bldg	6,464
Prince Rupert	Government of Canada Bldg	10,287
Quesnel	Government of Canada Bldg	9,924
Revelstoke	Government of Canada Bldg	8,943
Richmond	Vancouver International Airport	5,836
Terrace	Government of Canada Bldg	6,137
Trail	Government of Canada Bldg	6,510
Vancouver	Alvin Building	19,844
Vancouver	Begg Building	30,199
Vancouver	Customs House	43,154
Vancouver	325 Granville Street	12,854
Vancouver	G P O —349 West Georgia Street	176,119
Vancouver	Harry Stevens Building	12,768
Vancouver	Postal Station "D"	5,974
Vancouver	Robson and Granville	7,107
Vancouver	Winch Building	32,883
Vernon	Government of Canada Bldg	9,336
Victoria	Custom Building	18,651
Victoria	Government of Canada Bldg	12,829
Victoria	Government of Canada Bldg	38,394
Yukon		
Whitehorse	Building 200	7,033
Whitehorse	Government of Canada Bldg	31,162
Whitehorse	PMQ's Fort Nelson	11,742
Whitehorse	PMQ's Takhini	7,390
Whitehorse	Miscellaneous Buildings	70,379
England		
London	Canada House	15,523
London	Macdonald House	32,459
Snow Removal		
Newfoundland		
St John's	Various Buildings	50,837
Quebec		
Armstrong	Customs & Excise	6,714
Blackpool	Customs Building	15,000
Laval	2600 Le Corbusier	15,900
Quebec	La Citadelle	8,012
Quebec	Gare Maritime Champlain	7,473
St-Laurent	3155 Côte de Liesse	14,974
Ontario—Capital Region		
Ottawa	Clark Memorial Centre (R A)	5,408
Ontario		
Kingston	Government of Canada Bldg	5,191
Steam		
Quebec		
Montreal	ICAO Building	66,720
Quebec	La Citadelle	9,645
Ontario—Capital Region		
Ottawa	Ottawa Postal Terminal	48,205
Ottawa	RCMP Headquarters	8,630
Ontario		
London	Dominion Public Building	32,922
London	Postal Terminal "A"	48,682
Toronto	City Delivery Building	63,070
Toronto	Dominion Public Building	43,340
Toronto	Postal Terminal "A"	61,471
Manitoba		
Winnipeg	Commercial Building	6,646
Winnipeg	Customs Examining Warehouse	13,123
Winnipeg	Government of Canada Bldg	18,536
Winnipeg	General Post Office	144,664
Northwest Territories		
Inuvik	Crown Housing	60,649
Inuvik	Government of Canada Bldg	7,005

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

PUBLIC AND MUNICIPAL SERVICES $5,000 OR OVER—*Concluded*

Location	Name or Address of Building	1973-74 Expenditures
		$
Steam—*Concluded*		
British Columbia		
Vancouver	Custom House	17,494
Vancouver	General Post Office Bldg	59,483
Vancouver	325 Granville	20,679
Water and Water Rates		
Nova Scotia		
Halifax	Ralston Building	10,022
Quebec		
Drummondville	505 Lindsay Street	7,749
Drummondville	150 Marchand	7,770
Montreal	1451 Beaubien East	6,456
Montreal	1080 Beaver Hall Hill	14,836
Montreal	800 Maisonneuve Blvd	5,517
Montreal	5858 Côte des Neiges	10,348
Montreal	305 Dorchester Blvd	7,802
Montreal	5250 Ferrier Street	12,490
Montreal	500 Place d'Armes	10,752
Montreal	Place Crémazie	7,924
Montreal	Place du Canada	26,374
Montreal	Place Victoria	32,978
Montreal	625 President Kennedy Avenue	23,517
Montreal	515 Ste Catherine Street West	17,726
Montreal	1260 Ste Catherine Street East	9,230
Montreal	1015-25 St-Jacques	8,078
Montreal	510 St-Laurent	5,178
Montreal	2120 Sherbrooke Street East	8,451
Montreal	550 Sherbrooke Street West	51,291
Montreal	1255 University Street	15,860
Montreal	2020 University Street	27,359
Montreal	400 Youville	5,054
St-Laurent	3155 Côte de Liesse Road	28,884
Westmount	1500 Atwater Avenue	32,614
Quebec—Capital Region		
Hull	Canadian Government Printing Bureau	30,281
Hull	Public Service Language Centre	8,953
Ontario—Capital Region		
Arnprior	EMO College	10,028
Ottawa	"A" Building	5,724
Ottawa	Administration	5,493
Ottawa	Animal Breeding	11,100
Ottawa	Atomic Energy	14,140
Ottawa	Brooke Claxton Building	19,766
Ottawa	"C" Building	6,054
Ottawa	CHP—Experimental Farm	18,164
Ottawa	CHP—Heron Road	16,049
Ottawa	CHP—Tunney's Pasture	13,228
Ottawa	Chemical Radioactive Ores	12,609
Ottawa	Confederation Building	9,183
Ottawa	Data Computer Centre	9,731
Ottawa	Dressing and Processing Labs	8,997
Ottawa	D V A Records	12,012
Ottawa	East Block—Parliament Hill	14,339
Ottawa	East Memorial	12,459
Ottawa	External Affairs H Q	9,660

Location	Name or Address of Building	1973-74 Expenditures
		$
Water and Water Rates—*Concluded*		
Ontario—Capital Region—Concluded		
Ottawa	Finance Building & Annex	7,602
Ottawa	Food & Drugs—Tunney's Pasture	6,234
Ottawa	Forest Products Laboratory	11,164
Ottawa	General Purpose Building	20,374
Ottawa	Geological Surveys	18,089
Ottawa	Government House	5,620
Ottawa	Jackson Building	6,716
Ottawa	Language Centre Carson Road	5,001
Ottawa	National Defence—HQ	16,196
Ottawa	National Library and Archives	8,320
Ottawa	National Research Council	33,245
Ottawa	National Revenue Taxation	11,406
Ottawa	National War Memorial	22,927
Ottawa	K W Neatby Building	58,495
Ottawa	Ottawa Postal Terminal	9,945
Ottawa	Physical Metallurgy Test Labs	10,216
Ottawa	R C M P Headquarters	24,794
Ottawa	Research & Development Labs	7,336
Ottawa	Royal Canadian Mint	25,837
Ottawa	Sir Charles Tupper Building	5,092
Ottawa	Sir John Carling Building	17,202
Ottawa	Statistics Canada—Tunney's Pasture	23,263
Ottawa	Supreme Court	6,961
Ottawa	Surveys & Mapping	14,030
Ottawa	No. 8 Temporary Building	6,957
Ottawa	Warner Building	5,335
Ottawa	Zone Facilities Maintenance	7,816
Ontario		
Mississauga	4567 Dixie Road	6,560
Toronto	Meighen Building	9,040
Toronto	Postal Terminal "A"	8,541
Manitoba		
Fort Churchill	Government of Canada Bldgs Fort Churchill	119,170
Winnipeg	Canadian Grain Commission Building	9,824
Winnipeg	Government of Canada Bldg	6,020
Winnipeg	114 Garry Street	8,226
Winnipeg	General Post Office Building	7,447
Winnipeg	MacDonald Building	5,624
Alberta		
Edmonton	Government of Canada Bldg	38,788
Edmonton	R C M P Building	8,267
Edmonton	Sir Alexander MacKenzie Building	7,898
British Columbia		
Vancouver	General Post Office	7,440
Yukon Territory		
Whitehorse	PMQ's Fort Nelson	5,500
Whitehorse	Various	29,038
England		
London	Canada House	5,021
London	Macdonald House	11,783

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*
PURCHASED REPAIR AND UPKEEP OF BUILDINGS

Location	Name or Address of Building	Contractor	Nature of Work	Contracts $100,000 or Over: Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
				$		$	$
Nova Scotia							
Halifax	St Mary's University Microbiology Lab	R T Pinkerton Construction Co	Leasehold Alterations	149,416	1974-75	148,178	148,178
Quebec							
Longueuil	Port St-Laurent	Tri-Sud Corp Inc	Modifications	1,170,289	1973-74	754,799	1,170,289 (f)
Montreal	Customs Building	Richard LaSalle Construction Ltée	Data Processing Centre	137,387	1974-75	132,874	132,874
Ste-Foy	Centre d'Achats Innovation	Société Couillard & Ruel #2 et Soruco Inc	Leasehold Alterations	108,862	1974-75	108,862	108,862 (f)
Verdun	Île des Sœurs 800 Chemin du Golf	Metropolitan Construction Inc	Leasehold Alterations	112,407	1973-74	10,417	112,407
Quebec–Capital Region							
Hull	Canadian Government Printing Bureau	Crismar Enterprises Ltd	Alterations	124,918	1973-74	23,520	124,918 (f)
Hull	Canadian Government Printing Bureau	D K Young Construction	Alterations	219,662	1974-75	211,320	211,320
Ontario–Capital Region							
Ottawa	Canadian Building	Ottawa Commercial Realties Ltd	Alterations	*152,022	1973-74	19,862	152,022 (f)
Ottawa	Concord Building	Metropolitan Trust Co	Alterations	106,316	1973-74	106,316	106,316 (f)
Ottawa	Copeland Building	J E Copeland Ltd	Alterations	194,896	1973-74	194,896	194,869 (f)
Ottawa	Data Centre	Coady Construction Ltd	Basement Area Renovations	202,202	1974-75	197,287	197,287 (f)
Ottawa	Horticultural Building	Domcat Construction	Renovations	169,264	1974-75	169,264	169,264 (f)
Ottawa	Language Centre	Marion Construction	Alterations	105,020	1974-75	105,020	105,020 (f)
Ottawa	Lord Elgin Plaza	Ottawa Elgin Investment Ltd	Alterations	109,075	1974-75	109,075	109,075 (f)
Ottawa	National Revenue and Taxation	R T Lane Construction Ltd	Computer Installation	311,613	1974-75	295,613	295,613
Ottawa	Supreme Court	Dibblee Construction Ltd	New Paving and Waterproofing	173,248	1974-75	164,489	164,489
Ottawa	Supreme Court	M B Contracting of Ottawa Ltd	Renovations	142,668	1974-75	141,078	141,078
Ottawa	Supreme Court	Ottawa R and R Construction Ltd	Renovations	238,194	1974-75	223,144	223,144
Ottawa	Temporary Building No. 8	Crismar Enterprises Ltd	Alterations	175,444	1974-75	175,444	175,444 (f)
Ottawa	Virus Lab	Joseph A Watters Ltd	Basement Conversion	189,527	1973-74	161,439	189,527 (f)
Ontario							
Sudbury	Government of Canada Building 19 Lisgar Street	Nu-Style Construction Co Ltd	Alterations to Income Tax Division of National Revenue	186,000	1974-75	157,401	157,401
Toronto	812 O'Connor Drive	Loblaw's Ltd	Tenant Alterations	172,021	1974-75	172,021	172,021 (f)
Toronto	25 Ritchie Street	Edelstein Construction Ltd	Tenant Alterations	190,886	1974-75	190,886	190,886 (f)
Toronto	1300 Yonge Street	Ram-Land Corporation Ltd	Tenant Alterations	117,000	1974-75	117,000	117,000 (f)
Manitoba							
Winnipeg	General Post Office	Arc Enterprises Ltd	Repairs to Ceilings	249,750	1974-75	249,750	249,750(f)
British Columbia							
North Vancouver	1801 Welch St	Raymond Enterprises Ltd	Laboratory Alterations	127,048	1974-75	127,048	127,048 (f)
Vancouver	Sun Building	Sherdale Estates Ltd	Interior Alterations	164,384	1972-73	51,669	164,384 (f)

*Amends reporting in the 1973-74 Public Accounts.

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
Newfoundland						
Bay Roberts	Government of Canada Bldg	East Coast Cleaners			3,486	
Bay Roberts	Government of Canada Bldg	Wally Millman Cleaners (01/4/74–31/8/74)			1,500	
Bishop Falls	Government of Canada Bldg	Stephen Deering			3,850	
Bonavista	Government of Canada Bldg	Sanitary Cleaners Ltd (01/6/74–31/3/75)			7,450	
Bonavista	Government of Canada Bldg	East Coast Cleaners (01/4/74–03/5/74)			1,228	
Botwood	Government of Canada Bldg	Gerald Budgell (01/4/74–30/6/74)			420	
Botwood	Government of Canada Bldg	Gerald Budgell (01/7/74–31/3/75)			2,025	
Burgeo	Government of Canada Bldg	Abraham G Durnford (01/4/74–30/6/74)			1,050	
Burgeo	Government of Canada Bldg	Abraham G Durnford (01/8/74–31/3/75)			3,840	
Burin	Government of Canada Bldg	Harvey Collins (01/4/74–30/6/74)			750	
Burin	Government of Canada Bldg	Harvey Collins (01/7/74–30/9/74)			1,100	
Burin	Government of Canada Bldg	Harvey Collins (01/10/74–31/3/75)			1,650	
Carbonear	Government of Canada Bldg	Wally Millman Cleaners (01/4/74–31/12/74)			2,745	
Carbonear	Government of Canada Bldg	East Coast Cleaners Ltd (01/1/75–31/3/75)			1,680	
Catalina	Government of Canada Bldg	Eugene Dalton (01/4/74–30/6/74)			900	
Catalina	Government of Canada Bldg	Eugene Dalton (01/7/74–31/8/74)			750	
Catalina	Government of Canada Bldg	Eugene Dalton (01/9/74–31/3/75)			2,535	
Channel	Government of Canada Bldg	Stanley Roberts Jr (01/4/74–31/12/74)			4,050	
Channel	Government of Canada Bldg	Stanley Roberts Jr (01/1/75–31/3/75)			1,350	
Clarenville	Canada Manpower Centre	Sanitary Cleaners Ltd (01/4/74–31/05/74)			400	
Clarenville	Canada Manpower Centre	Stephen J Hall (01/6/74–31/3/75)			1,600	
Deer Lake	Government of Canada Bldg	Deer Lake Janitorial Services			3,060	
Grand Falls	Government of Canada Bldg	Johnston Cleaners (01/8/74–31/3/75)			10,336	
Grand Falls	Government of Canada Bldg	Johnston Cleaners (01/4/74–31/7/74)			3,664	
Harbour Breton	Government of Canada Bldg	Edgar Hunt Sr			2,100	
Harbour Grace	Government of Canada Bldg	Ross Bray (01/4/74–15/10/74)			1,788	
Harbour Grace	Government of Canada Bldg	Ross Bray (16/10/74–31/12/74)			692	
Harbour Grace	Government of Canada Bldg	Ross Bray (01/01/75–31/3/75)			897	
Lewisporte	Government of Canada Bldg	Mrs Mary Perry (01/4/74–30/6/74)			930	
Lewisporte	Government of Canada Bldg	Allied Aviation Services (01/7/74–31/3/75)			5,920	
Marystown	Government of Canada Bldg	Wally Millman Cleaners (01/4/74–30/6/74)			1,107	
Marystown	Government of Canada Bldg	East Coast Cleaners Ltd (01/8/74–31/3/75)			3,592	
Marystown	Government of Canada Bldg	Wally Millman Cleaners (01/7/74–31/7/74)			390	
St. John's	Ashley Bldg (DREE)	Gordon O'Keefe			5,760	
St. John's	Ashley Bldg (M & I)	Gordon O'Keefe (01/8/74–31/3/75)			2,080	
St. John's	Government of Canada Bldgs 102 202 205 206 223 302 303 304 306 310 311 312 806 815 West End P O Drill Hall	Harold Whittle Ltd	177,650	1973-74	125,400	177,650(f)
St. John's	Various	Harold Whittle Ltd			23,000	
St. John's	Marshall Bldg	Harold Whittle Ltd			6,000	
St Lawrence	Government of Canada Bldg	East Coast Cleaners (01/1/75–31/3/75)			1,620	
St Lawrence	Government of Canada Bldg	Clyde P. Roul (01/4/74–31/12/74)			1,050	
Stephenville	Government of Canada Bldg	Jet Janitor Services (01/4/74–14/8/74)			1,293	
Stephenville	Government of Canada Bldg	Jet Janitor Services (15/8/74–31/3/75)			6,907	
Twillingate	Government of Canada Bldg	Wilson Guy			2,280	
Wabana	Government of Canada Bldg	Wally Millman Cleaners (01/4/74–30/9/74)			1,800	
Wabana	Government of Canada Bldg	James Rideout (01/10/74–31/3/75)			2,875	
Winsor	Government of Canada Bldg	James Beihan (01/04/74–31/10/74)			1,733	
Winsor	Government of Canada Bldg	Johnston Cleaners (01/11/74–31/3/75)			1,642	
Nova Scotia						
Annapolis Royal	Government of Canada Bldg	H Lingley			2,990	
Antigonish	Government of Canada Bldg	Riteway Cleaners			15,552	
Armdale	Postal Station	H J Oakley			4,250	
Bras d'Or	Post Office	Henry D Jones			2,100	
Canso	Government of Canada Bldg	Thomas Fanning			3,000	
Dartmouth	Post Office	Doug Walker's Cleaning Service			3,751	
Halifax	Government of Canada Bldg	Streakless Window Cleaning			2,750	
Halifax	Ocean Terminal Shed 21 and Annex	O'Connor Cleaning Services			3,829	
Halifax	Pier 9A off #5	O'Connor Cleaning Services			3,829	
Halifax	Queen's Printer	Modern Bldg Cleaners (01/3/74–30/6/74)			2,352	
Halifax	Ralston Bldg	Streakless Window Cleaners			5,200	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Nova Scotia—Concluded						
Halifax	Johnston Bldg	Capital Maintenance			4,655	
Halifax	St Mary's Univ	Doug Walker's Cleaning Services (07/10/74–31/3/75)			3,137	
Halifax	Sir John Thompson Bldg	Doug Walker's Cleaning Services (01/4/74–30/4/74)			2,625	
Halifax	Sir John Thompson Bldg	Streakless Window Cleaning			2,400	
Halifax	South Postal Station	Doug Walker's Cleaning Services			3,319	
Halifax	Scotia Square	Kleenol Building Maintenance Ltd			2,013	
Ingonish Beach	Government of Canada Bldg	Ronald Dauphinee			2,070	
Kingston	Government of Canada Bldg	Gordon A Saltzman			3,600	
Lockport	Government of Canada Bldg	Russell J Scott			3,600	
Lower Sackville	Post Office	Larry A Kennedy (01/7/74–28/3/75)			4,010	
Mahone Bay	Government of Canada Bldg	Walter A Nauss			2,640	
Middleton	Government of Canada Bldg	Ronald S Vidito (01/4/74–30/8/74)			3,075	
Middleton	Government of Canada Bldg	Wade Newcombe (01/9/74–31/3/75)			4,175	
Mulgrave	Government of Canada Bldg	Gordon P McCall			2,460	
North Sydney	Government of Canada Bldg	Sparky's Cleaning Service			2,096	
Port Hawkesbury	Government of Canada Bldg	Mrs Earl LeLacheur			3,600	
Pugwash	Government of Canada Bldg	W I Mundle			2,065	
Sheet Harbour	Government of Canada Bldg	Felix J Quillan			2,777	
Sherbrooke	Government of Canada Bldg	Mrs Rose Smith			2,892	
Shubenacadie	Government of Canada Bldg	Rupert Pineo			2,400	
Sydney	Government of Canada Bldg	Sparky's Cleaning Service			3,273	
Sydney	Old Naval Base	Allied Aviation Ltd			8,217	
Tatamagouche	Post Office	George E Redmond			2,040	
Weymouth	Post Office	Thomas Comeau			3,185	
Whitney Pier	Post Office	Allied Aviation			3,240	
Yarmouth	Manpower & Immigration	David A Swim			4,400	
New Brunswick						
Black's Harbour	Government of Canada Bldg	Walter Spear			4,232	
Campbellton	8 Adam St	Frank Martin			2,250	
Caraquet	Government of Canada Bldg	Lionel Rossignal			4,830	
Dalhousie	Government of Canada Bldg	Brian Letourneau			7,482	
Florenceville	Government of Canada Bldg	B & M Odgen			2,884	
Fredericton	Eastern Canada Bldg	Capital Window Cleaners (01/4/74–31/7/74)			2,104	
Fredericton	Eastern Canada Bldg	Rightway Cleaners (01/8/74–31/3/75)			3,241	
Fredericton	U I C Northern Prop Bldg	Rightway Cleaners			6,180	
Kouchibouquac	School	Edison Little (01/7/74–31/3/75)			2,916	
Milltown	Post Office	Hazen C Johnson			2,400	
Moncton	Mail Room C N R Station Postal Acc	Moncton Janitor			3,974	
Moncton	Mail Transfer	Moncton Janitor			4,718	
North Head	Government of Canada Bldg	Lewis Taylor			3,900	
Rothesay	Post Office	Phyllis Wyman			2,196	
St George	Government of Canada Bldg	Fundy Maintenance			3,600	
Saint John	Post Office	Trilight Janitorial			3,370	
Saint John West	Postal Station B	Walter Beddow			3,935	
St Quentin	Post Office	Placide Caron			3,675	
Tracadie	Highway 11	Mme P Paulin (01/2/75–31/3/75)			500	
Quebec						
Amqui	Government of Canada Bldg	Camille Lavoie (01/6/74–31/3/75)			2,777	
Amqui	Government of Canada Bldg	Corporation Sanibec (01/4/74–31/5/75)			560	
Armstrong	Customs Bldg	C Net Enrg			10,170	
Baie Comeau	Government of Canada Bldg	Service d'Entretien "C D J" Inc			10,440	
Baie St-Paul	Post Office	Thomas Tremblay			2,600	
Beauceville Est	Government of Canada Bldg	Denis Bernard			3,120	
Beebe	Customs Bldg	Gérard Corriveau			2,500	
Berthierville	510 Frontenac	Roland Rondeau			3,500	
Black Lake	Post Office	Mme Lucienne Paré			2,088	
Bonaventure	Post Office	Edouard Bernard			2,700	
Cabano	Post Office	Jacques Brochu			2,742	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
Quebec–Continued						
Cantic	Highway 9B	J P Larochelle			7,497	
Chambly	Grand Boulevard	Georges E Gauthier			5,667	
Chartierville	Customs Bldg	S Blanchette			3,120	
Chateauguay	Post Office	Lionel Robert			5,900	
Clermont	Post Office	Réal Fillion			2,221	
Cowansville	Government of Canada Bldg	Banque Canadienne Nationale			15,075	
Dolbeau	Government of Canada Bldg	Yves Cantin			11,220	
Dorion-Vaudreuil	Post Office	Elie Girard			6,250	
Dorval	Terminus Aviation Bldg	Allied Building Service			17,301	
Dorval	Terminus Aviation Bldg	Nimco Ltée			19,850	
Forestville	Government of Canada Bldg	Gilles Lessard			4,500	
Frelighsburg	Customs Bldg	Maurice Tremblay			2,200	
Gaspé Sud	Government of Canada Bldg	Camille Hudon			10,200	
Grenville	Post Office	Thérèse Racicot			2,353	
Hauterive	Government of Canada Bldg	Service d'Entretien "C D J" Inc			8,280	
Hâvre St-Pierre	Post Office	Roland Doyle			2,783	
Joliette	Armoury	Société Lavage général			3,950	
Laflèche	3875 Grande Allée	United Maintenance Service Reg'd			4,389	
La Pocatière	Government of Canada Bldg	Roger Drapeau			2,580	
La Prairie	550 Ste-Elizabeth	Honoré Morin			4,800	
LaSalle	580 Dollard	Hawco Construction			17,719	
LaSalle	0110 Jean Milot	Allied Building Service			5,760	
LaSarre	Government of Canada Bldg	R St-Jean			9,244	
Laval	157 des Prairies	M F Enrg			9,556	
Laval	2600 Le Corbusier	Service d'Entretien Laurentien Enrg			24,656	
Laval	2600 Le Corbusier	Service d'Entretien Sécurité			12,123	
Lebel sur Quevillon	Allard Bldg	J Lucien Allard			2,065	
Longueuil	Food & Drug Bldg	Empire Maintenance			51,721	
Longueuil	Metro Station	Empire Maintenance			7,735	
Louiseville	50 St-Aimé	Armand Noël			4,825	
Marieville	540 Ste-Marie	J Maurice Martel			4,456	
Mercier	Post Office	Noël Pitre			2,664	
Métabethouan	Post Office	Mrs L P Plourde			2,073	
Mont-Joli	Government of Canada Bldg	Germain Paris			5,950	
Montmagny	Government of Canada Bldg	Service Nettoyage de Bâtisse Enrg			5,227	
Montreal	1500 Atwater	Montrad			2,415	
Montreal	740 Bélair	Allied Building Service	106,440	1974-75	22,175	22,175
Montreal	740 Bélair	Allied Building Service			20,885	
Montreal	1179 Bleury	Cie d'Entretien Sécurité			13,823	
Montreal	Bonaventure Terminal	Place Bonaventure Inc			2,064	
Montreal	685 Cathcart	Allied Building Service			36,000	
Montreal	1945 Centre	Allied Building Service			3,840	
Montreal	CNR Terminal	St-Léonard Bldg Maintenance			7,750	
Montreal	6897 Côte St-Luc	St-Léonard Bldg Maintenance			8,150	
Montreal	300 Crémazie	St-Léonard Bldg Maintenance			9,960	
Montreal	Customs Bldg	Allied Building Service	184,000	1973-74	92,400	123,200
Montreal	4944 Décarie	Allied Building Service			9,977	
Montreal	757 Des Seigneurs	Ottoni Bros Reg'd			3,750	
Montreal	757 Des Seigneurs	Del-Co Maintenance			3,897	
Montreal	305 Dorchester	Allied Building Service	178,978	1973-74	91,137	125,020
Montreal	2025 Fullum	Del-Co Maintenance			8,800	
Montreal	I C A O Bldg	Allen's Maintenance			56,250	
Montreal	I C A O Bldg	Consolidated Bldg Maintenance			22,610	
Montreal	I C A O Bldg	Union Maintenance			24,991	
Montreal	3680 Jeanne-Mance	Union Maintenance			6,692	
Montreal	5972 Monk Blvd	Allied Building Service			3,100	
Montreal	10 Notre-Dame	Allen's Maintenance			6,470	
Montreal	1395 Notre-Dame West	Allied Building Service			11,175	
Montreal	3450 Ontario East	Del-Co Maintenance			2,900	
Montreal	4290 Ontario East	Del-Co Maintenance			4,800	
Montreal	11200 Pie IX	St-Léonard Bldg Maintenance			3,745	
Montreal	11200 Pie IX	Windsor Bldg Maintenance			5,175	
Montreal	40 Pine Avenue	St-Léonard Bldg Maintenance			2,291	
Montreal	Postal Terminal	Allen's Maintenance (1/3/75–31/3/75)	1,050,000	1974-75	43,750	43,750

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Quebec—Continued						
Montreal	Postal Terminal	Allen's Maintenance			298,050	
Montreal	Postal Terminal	Vatakis Bros			30,750	
Montreal	Postal Terminal	New System Linen Services			21,972	
Montreal	5264 Pullman	Union Maintenance Service			2,090	
Montreal	6700 Sherbrooke East	St-Léonard Bldg Maintenance			8,000	
Montreal	4895 Sherbrooke West	St-Léonard Bldg Maintenance			3,480	
Montreal	1420 Ste-Catherine East	Allied Building Service			20,400	
Montreal	205 Ste-Catherine East	St-Léonard Bldg Maintenance			7,900	
Montreal	6420 St-Denis	Allied Building Service			3,325	
Montreal	6420 St-Denis	St-Léonard Bldg Maintenance			2,495	
Montreal	155 St-Jacques West	St-Léonard Bldg Maintenance			12,300	
Montreal	4330 St-Jacques West	Ottoni Bros Reg'd			5,100	
Montreal	7640 St-Michel	St-Léonard Bldg Maintenance			7,410	
Montreal	1441 St-Urbain	Arcade Maintenance			53,904	
Montreal	7500 Viau	Windsor Bldg Maintenance			8,283	
Murdochville	Post Office	Roland Synnott			2,160	
New Richmond	Post Office	Roland D Leblanc			4,800	
Plessisville	Government of Canada Bldg	Jean-Paul Bellemare			7,500	
Pointe-aux-Trembles	1225 St-Jean Baptiste	Allen's Maintenance			3,380	
Pointe-aux-Trembles	1225 St-Jean Baptiste	Del-Co Maintenance			7,840	
Princeville	Post Office	Hervé Bilodeau (1/12/74–31/3/75)			500	
Princeville	Post Office	Service de Lavage Général Inc (1/4/74–30/11/74)			1,712	
Quebec	Champlain Terminal	Chalifour & Langevin Inc			37,895	
Quebec	Champlain Terminal	Gratien Veilleux			5,825	
Quebec	Champlain Terminal	Lavage de Vitre National Inc			5,250	
Quebec	Champlain Terminal	Maintenance Eureka Ltée			3,258	
Quebec	118 Dalhousie	Jean-Charles Lemay (1/4/74–31/3/75)			4,164	
Quebec	155 Dorchester Sud	Astico Inc (1/9/74–30/9/74)			1,632	
Quebec	155 Dorchester Sud	Service M R Enr (1/5/74–31/3/75)			14,300	
Quebec	165 Dorchester Sud	Gérard Lemay			25,522	
Quebec	15 Henderson	Lavage de Vitre National Inc			2,400	
Quebec	Maritime Agency	Corporation Sanibec			5,460	
Quebec	Postal Terminal	Astico Inc (1/4/74–30/4/74)			3,538	
Quebec	Postal Terminal	Frank Langevin (1/8/74–31/12/74)			7,561	
Quebec	Postal Terminal	Maintenance Eureka Ltée (1/5/74–31/3/75)			38,086	
Quebec	Post Office St-Roch	Yv-Net Enr			2,486	
Quebec	Post Office Haute Ville	Service d'Entretien d'Édifices M R Enr			24,291	
Quebec	2 St-André	Gérard Lemay (1/4/74–31/3/74)			1,312	
Quebec	2 St-André	Jean-Charles Lemay (1/6/74–31/3/75)			7,458	
Quebec	105 St-Pierre	Maintenance Eureka Ltée (1/4/74–31/3/75)			2,500	
Repentigny	Post Office	Marcel Belisle			2,995	
Rigaud	Post Office	Union Maintenance Service			3,767	
Rimouski	189 de la Cathédrale	Roger Ross			2,868	
Roberval	Government of Canada Bldg	Alphonse Côté			8,123	
Roxboro	Post Office	Service Entretien Sécurité			5,650	
Roxboro	Post Office	Union Maintenance Service			3,999	
St-André Est	Post Office	Pierre-Paul Husereau			2,550	
St-Bruno	Post Office	André Gauthier			3,417	
St-Calixte de Kilkenny	Post Office	Edouard Desormeaux			2,378	
St-Félicien	Post Office	Gilles Gagnon			3,702	
St-Henri de Lévis	Post Office	Mrs Jean-Luc Dumont			2,130	
Ste-Marie de Beauce	Post Office	Noëlla Faucher			4,140	
Schefferville	Post Office	Fernand Dumas			3,000	
Sillery	Post Office	Derko Ltée			3,342	
Sherbrooke	Government of Canada Bldg	Cherbourg Provincial Services Inc			2,191	
Sutton	Government of Canada Bldg	Jean-Paul Larochelle			2,813	
Trois Pistoles	Government of Canada Bldg	Elie Jean			2,760	
Trout River	Highway No. 4	Jean Paul Larochelle			2,304	
Val d'Or	Government of Canada Bldg	Roger Beaucage			9,825	
Varennes	Post Office	Edmont Guèvremont			2,400	
Verdun	530 Church	Allen's Maintenance			5,125	
Verdun	530 Church	Ottoni Bros Ltd			2,940	
Verdun	1035 Galt	Allied Building Service			5,210	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Quebec—Concluded						
Verdun	1035 Galt	Windsor Bldg Service			12,251	
Verdun	800 Golf Road	Allied Building Service			11,500	
Windsor	Government of Canada Bldg	Cherbourg Provincial Service Inc			3,184	
Yamachiche	Post Office	Armande Milot			2.125	
Quebec—Capital Region						
Hull	Connor Bldg	Superior Building Cleaning			13,500	
Hull	Government of Canada	Alpha-Veeta Cleaning Services			15,817	
Hull	Language Centre	Universal Building Cleaning			36,329	
Hull	Place Du Portage	Canada's Capital Building Services	227,941	1973-74	122,103	233,366*
*(Amends reporting in the 1973-74 Public Accounts)						
Hull	Place du Portage	El Greco Window Cleaning			11,575	
Thurso	Post Office	George Labrosse			2,700	
Ontario—Capital Region						
Alexandria	Post Office	Mrs P Decoste			3,699	
Almonte	Post Office	D Illingsworth			2,148	
Athens	Post Office	Mrs Florence McKinnon			2,640	
Deep River	Post Office	Michael J Fowler			3,980	
Kemptville	Post Office	Willis Arcand			12,433	
Manotick	Post Office	Miss Janet Scharfe			2,325	
Metcalfe	Post Office	Lawrence Dowser			2,100	
Morrisburg	Post Office	Frank Miklian			2,700	
Orleans	Post Office	Anatole Lemay			2,700	
Ottawa	Administration Bldg	Paramount Building Cleaning			4,246	
Ottawa	Administration Bldg	El Greco Building Cleaning			24,694	
Ottawa	Archival Records	Ottawa Janitorial Services			11,541	
Ottawa	Ashton Press	J E M Window Cleaning			3,749	
Ottawa	Ashton Press	United Building Cleaning			6,849	
Ottawa	Beamish Bldg	Express Building Cleaning (1/4/74–31/8/74)			750	
Ottawa	Besserer Bldg	Express Building Cleaning			29,900	
Ottawa	Birks Bldg	Westboro Building Services			5,328	
Ottawa	Bogue Bldg	Express Building Cleaning			10,200	
Ottawa	Booth Bldg	Universal Building Cleaners			6,167	
Ottawa	Brooke Claxton	Canada's Capital Building Cleaning			54,867	
Ottawa	Brooke Claxton	Canadian Linen Supply			2,944	
Ottawa	"C" Bldg	Sanco (1972) Limited			84,900	
Ottawa	Cafeteria Bldg	B C B Building Cleaning			7,720	
Ottawa	Canada Permanent Trust	Faros Interior Maintenance			8,688	
Ottawa	C E F Various Bldgs	Sunlight Window Cleaning			3,369	
Ottawa	C E F Various Bldgs	Roma Building Cleaning			5,600	
Ottawa	C E F Various Bldgs	Express Building Cleaning			9,750	
Ottawa	C E F Various Bldgs	Faros Interior Maintenance			8,125	
Ottawa	C E F Various Bldgs	United Building Cleaning			10,750	
Ottawa	Chemical & Radio Active Ores	Capital Building Cleaning			9,158	
Ottawa	Chemical & Radio Active Ores	Central Building Cleaning			21,650	
Ottawa	Corkstown Road Complex	United Building Cleaning			35,880	
Ottawa	Conference Centre	M A Independent Building Cleaning	131,517	1972-73	29,628	131,517(f)
Ottawa	Conference Centre	M A Independent Building Cleaning			30,180	
Ottawa	Conference Centre	Roma Building Cleaning	194,472	1974-75	24,309	24,309
Ottawa	Connaught Bldg	Capital Building Cleaning			44,000	
Ottawa	Crain Bldg	Atlas Building Cleaning			2,400	
Ottawa	Connor Bldg	Superior Building Cleaning			13,500	
Ottawa	Daly Bldg	A V S Building Cleaning			32,849	
Ottawa	D PW Test Labs	Three Star Building Cleaners			11,400	
Ottawa	D V A Records	Ottawa Janitorial Services			18,471	
Ottawa	D V A Records	Knight Maintenance Limited			2,051	
Ottawa	D P W Storage	Universal Building Cleaning			5,650	
Ottawa	East Memorial	Sanibec Corporation	101,527	1972-73	4,567	101,527(f)
Ottawa	East Memorial	B C B Building Cleaning	137,873	1973-74	68,936	68,936
Ottawa	Environmental Health	Athens Building Cleaners			20,963	
Ottawa	Exhibition Commission	El Greco Cleaners			26,190	
Ottawa	Finance Bldg	Atlas Building Cleaning			43,498	
Ottawa	Florsheim Bldg	Westboro Building Services (1/12/74–31/3/75)			1,800	
Ottawa	Food & Drug Bldg	Sam's Building Cleaners			42,137	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Capital Region—Continued						
Ottawa	Forest Products Lab	Ottawa Cleaners			25,437	
Ottawa	General Purpose Bldg No 1	M A Independent Cleaning	*102,000	1973-74	59,500	102,000(f)*
*(Amends reporting in the 1973-74 Public Accounts)						
Ottawa	General Purpose Bldg No 1	Arcadian Building Cleaning	248,900	1973-74	41,483	41,483
Ottawa	General Purpose Bldg No 2	Olympic Building Services	188,275	1974-75	45,159	45,159
Ottawa	Geological Survey Bldg	Three Star Building Cleaning	219,994	1973-74	109,979	155,811
Ottawa	Geomagnetic Labs	Roma Building Cleaning			8,400	
Ottawa	Gestetner Bldg	Oscar's Building Cleaning (1/8/74–31/3/75)			1,933	
Ottawa	Hangars 66, 67 & 68	Canada's Capital Building Services			13,110	
Ottawa	Hope Bldg	Atlas Building Cleaning			2,880	
Ottawa	Hunter Bldg	M A Independent Building Services			47,750	
Ottawa	Hunter Bldg	M A Independent Building Services	122,976	1974-75	5,124	5,124
Ottawa	Insurance Bldg	B C B Cleaning			11,750	
Ottawa	Jackson Building	Halifax Insurance Company (1/8/74–31/8/74)			1,031	
Ottawa	Jackson Bldg	Imperial Building Maintenance Limited	129,600	1973-74	59,400	59,400
Ottawa	Johannsen Bldg	Crown Building Cleaning			2,510	
Ottawa	Johannsen Bldg	El Greco Building (1/1/75–31/3/75)			990	
Ottawa	Justice Annex Bldg	Faros Interior Cleaning			8,298	
Ottawa	Kanata Post Office	Faros Interior Maintenance			3,487	
Ottawa	K W Neatby Bldg	Athens Building Cleaning	116,000	1973-74	58,000	62,833
Ottawa	Laundry Bldg	Express Building Cleaning			2,100	
Ottawa	Lampman Bldg	Capital Building Cleaning			9,705	
Ottawa	La Promenade	Express Building Cleaning	124,536	1974-75	20,756	20,756
Ottawa	Language Centre	Canada's Capital Building Cleaners			24,396	
Ottawa	Language Centre	Superior Window Cleaning			14,402	
Ottawa	Language Centre	M A Independent Cleaners			9,400	
Ottawa	Language Centre	Canada's Capital Building Cleaners	154,000	1974-75	19,250	19,250
Ottawa	Mines & Fuels Bldg	A V S Building Cleaning			39,358	
Ottawa	Mines & McDougal Bldg	Crown Building Cleaning			8,373	
Ottawa	Mortimer Bldg	Towers Building Cleaning			14,200	
Ottawa	Museum of Science & Technology	Sanco (1972) Limited			29,946	
Ottawa	N C C Bldg	Superior Building Cleaning			5,337	
Ottawa	N C C Bldg	Athens Building Cleaning			2,879	
Ottawa	National Library & Archives	Imperial Building & Maintenance	223,000	1973-74	120,900	150,700*
*(Amends reporting in the 1973-74 Public Accounts)						
Ottawa	National Press Bldg	Canada's Capital Building Services			15,850	
Ottawa	National Research Council	Ottawa Cleaners			23,810	
Ottawa	National Research Council	Canada's Capital Building Services	143,000	1973-74	29,792	29,792
Ottawa	National Revenue & Data Centre	Canada's Capital Building Services	476,000	1973-74	238,000	337,167
Ottawa	No 1 Supply Depot	Guarantee Company of North America			3,439	
Ottawa	No 1 Supply Depot	Oscar's Interior Cleaning			13,600	
Ottawa	No 2 Temporary Bldg	Imperial Building Maintenance	118,800	1973-74	59,400	84,150
Ottawa	No 4 Temporary Bldg	Olympic Building Services			38,400	
Ottawa	No 5 Temporary Bldg	Express Building Cleaning			28,175	
Ottawa	No 6 & No 9 Temporary Bldgs	Capital Building Cleaning	137,500	1974-75	47,033	47,033
Ottawa	No 6 & No 9 Temporary Bldgs	Express Building Cleaning			21,188	
Ottawa	No 8 Temporary Bldg	Knight Maintenance			8,500	
Ottawa	No 8 Temporary Bldg	Faros Interior Cleaning	168,992	1974-75	75,920	75,920
Ottawa	Plant Products Lab	A V S Building Cleaners			20,000	
Ottawa	Plant Products Lab	Guarantee Company of North America (1/3/74–30/4/74)			1,183	
Ottawa	Postal Terminal	Professional Building Cleaners	549,880	1973-74	274,940	504,057
Ottawa	Postal Station "B"	Columbia Cleaners Limited			23,255	
Ottawa	Postal Station "C"	Three Star Building Cleaning			7,500	
Ottawa	Postal Station "E"	Crown Building Cleaning			6,840	
Ottawa	Postal Station Vanier	Roma Building Cleaning			6,000	
Ottawa	Radiation Protection Lab	Universal Building Cleaners			10,900	
Ottawa	Royal Canadian Mint	Hull Building Cleaning			2,290	
Ottawa	St Lukes School	Olympic Building Cleaning			4,620	
Ottawa	Saxe Bldg	Westboro Building Services			2,100	
Ottawa	Sir Alexander Campbell Bldg	Universal Building Cleaning	164,019	1972-73	21,197	164,019(f)

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario–Capital Region–Concluded						
Ottawa	Sir Alexander Campbell Bldg	Universal Building Cleaning			81,268	
Ottawa	Sir Charles Tupper Bldg	Canadian Linen Supply			3,014	
Ottawa	Sir Charles Tupper Bldg	Metro Building Cleaning	129,800	1973-74	64,920	64,920
Ottawa	Sir John Carling Bldg	Roma Building Cleaning	180,000	1973-74	90,000	90,000
Ottawa	Sperry Gyroscope	Express Building Cleaning			5,999	
Ottawa	Standards Lab	Columbia Cleaners			9,780	
Ottawa	Statistics Canada	Canadian Linen Supply			7,311	
Ottawa	Statistics Canada	Cleanview Building Services	194,304	1973-74	96,958	113,696
Ottawa	Statistics Canada (New Tower)	Knight Maintenance Limited	230,000	1973-74	89,516	89,516
Ottawa	Surveys and Mapping	Independent Linen Supply			4,616	
Ottawa	Surveys and Mapping	Imperial Building Maintenance*	201,600	1973-74	100,800	184,800
*(Amends reporting in the 1973-74 Public Accounts)						
*(Contractor incorrectly reported as Metro Building Cleaning Services)						
Ottawa	Victoria Bldg	Roma Building Cleaning			8,500	
Ottawa	War Museum	Columbia Cleaners			32,100	
Ottawa	Warner Bldg	Towers Building Cleaning			14,900	
Ottawa	West Memorial	B C B Building Cleaning	127,365	1973-74	65,820	65,820
Ottawa	William Saunders	Express Building Cleaning			4,200	
Richmond	Post Office	J Doran			2,400	
Ontario						
Acton	45 Bower Street	Ashley Janitorial			6,360	
Acton	45 Bower Street	George Steam Service			250	
Agincourt	4245 Sheppard	Industrial Building Service (1/10/73–10/11/74)			4,292	
Agincourt	4245 Sheppard	Wm Masson Office Cleaners (11/11/74–31/3/75)			3,387	
Ajax	Kings Crescent	Ajax Flor & Rug			7,020	
Alliston	10 Victoria Street	Quality Brothers (1/6/72–30/11/74)			2,560	
Alliston	10 Victoria Street	Mrs M Forbes (1/12/74–31/3/75)			1,176	
Ancaster	Post Office	Aberdeen Janitor Service			3,096	
Angus	Queen and Curtiss	J Crichton			2,135	
Appin	Post Office	K-P Maintenance (1/8/72–31/7/74)			1,188	
Appin	Post Office	Mrs Pat Carruthers (1/8/74–31/3/75)			720	
Apsley	Burleigh Street	Mrs D Whitmore (1/6/72–31/8/74)			968	
Apsley	Burleigh Street	Mrs S Rooke (1/9/74–31/3/75)			1,517	
Aurora	Wellington Street	Iberclean Maintenance (1/3/74–30/4/74)			594	
Aurora	Wellington Street	North York Maintenance (1/5/74–31/3/75)			8,748	
Ayton	Post Office	Herbert E Beresford			750	
Barrie	Store No 2 Shopping Plaza	Peter Devries			2,700	
Bath	Post Office	H C Young (1/4/75–30/4/74)			480	
Bath	Post Office	Bud's Unique Cleaning (1/5/74–31/3/75)			1,995	
Beachville	Post Office	K-P Maintenance (1/7/72–30/6/74)			447	
Beachville	Post Office	East New Janitor and Floor Service (1/7/74–31/3/75)			675	
Belle River	Post Office	K-P Maintenance (1/1/72–31/12/74)			1,519	
Belle River	Post Office	Canadian Maintenance Service (1/1/75–31/3/75)			585	
Belleville	228 Dundas Street	Hunt Bros Ltd			6,345	
Belleville	257 North Front Street	Hunt Bros Ltd			4,300	
Binbrook	Post Office	K-P Maintenance			2,499	
Blind River	Government of Canada Bldg	William Kerr Taylor			4,800	
Bloomfield	Main Street	Hunt Bros Ltd			3,600	
Bolton	King Street	J Traynor			3,600	
Brampton	158 Kennedy	Mr Janitor (1/4/73–30/6/74)			1,310	
Brampton	158 Kennedy	Malton Maintenance (1/7/74–31/3/75)			5,639	
Brighton	Main Street	B & D Cleaning Service			3,850	
Britt	Post Office	Alfred Ambeau			2,540	
Brooklin	Vipond and Price	Poly Service (1/7/73–30/6/74)			491	
Brooklin	Vipond and Price	R Walker (1/7/74–31/8/74)			300	
Brooklin	Vipond and Price	Highgloss Building Maintenance (1/9/74–31/3/75)			1,750	
Bruce Mines	Post Office	Gail A Senecal			2,280	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario–Continued						
Brussels	Post Office	K-P Maintenance (1/4/74–30/4/74)			159	
Brussels	Post Office	John Pennington (1/5/74–31/3/75)			1,980	
Burks Falls	Ontario Street and Highway 1	Martha Shaw			3,999	
Burlington	688 Brant Street	White Star Cleaning Service			13,883	
Burlington	4043 New Street	Mrs C L'Homme (1/4/74–30/4/74)			400	
Burlington	4043 New Street	White Star Cleaning Service (1/5/74–31/3/75)			4,010	
Caledon	Hurontario Street	Mrs M Thompson			2,100	
Caledonia	Post Office	K-P Maintenance			2,470	
Callander	Post Office	Marguerite Campbell			2,750	
Campbellford	Bridge and Dixie	Hunt Bros Ltd			6,492	
Campbellville	Campbellville Road	Mrs I Roberts (1/1/74–30/4/74)			200	
Campbellville	Campbellville Road	Mrs R Agnew (1/5/74–31/3/75)			2,275	
Capreol	Post Office	F Mazzuca Jr (1/4/74–31/1/75)			2,580	
Capreol	Post Office	Lynn Mazzuca (1/2/75–31/3/75)			578	
Carrying Place	Highway 33	Mrs M Hillier			2,100	
Chelmsford	Post Office	Reliable Window Cleaners			2,820	
Claremont	Albert Street	Poly Service (1/6/72–30/6/74)			509	
Claremont	Albert Street	Mrs S Redshaw (1/7/74–31/3/75)			2,250	
Clinton	Post Office	Reg L Cudmore			3,750	
Cobalt	Government of Canada Bldg	Guenther Keinath (1/4/74–31/7/74)			992	
Cobalt	Government of Canada Bldg	Verut Commercial Cleaning (1/8/74–31/3/75)			5,217	
Coboconk	Albert Street	Orval Fielder (1/8/72–30/9/74)			1,458	
Coboconk	Albert Street	Mrs G McGinnis (1/10/74–31/3/75)			1,323	
Cochrane	Government of Canada Bldg	Earl Toal			8,000	
Colborne	King Street	B Hetherington			4,500	
Concord	220 Highway 7	Marshall Maintenance			3,620	
Corunna	Post Office	Spic and Span Janitorial Service (1/3/73–28/2/75)			1,980	
Corunna	Post Office	South West Sanitation Services (1/3/75–31/3/75)			200	
Courtright	Post Office	E Hathaway (1/6/72–31/5/75)			1,200	
Courtright	Post Office	Robert De Bie (1/6/74–31/3/75)			1,350	
Creemore	Mill Street	Mrs C Gibson			2,430	
Desbarats	Post Office	Jean Ward			2,100	
Deseronto	Main and Centre	Hunt Bros Ltd (1/5/72–30/4/74)			354	
Deseronto	Main and Centre	Malcolms Janitorial (1/5/74–31/3/75)			3,850	
Don Mills	169 Donway W	World Wide Janitorial (1/5/72–30/9/74)			19,933	
Don Mills	169 Donway W	Underwod Building Maintenance (1/10/74–31/3/75)			27,777	
Don Mills	1859 Leslie Street	Iberclean Maintenance (1/12/73–31/10/74)			4,893	
Don Mills	1859 Leslie Street	W Masson Office Cleaners (1/11/74–31/3/75)			6,552	
Dorchester	Post Office	Mrs Ivy Wallace (1/3/73–28/2/75)			1,500	
Dorchester	Post Office	Ambassador Building Maintenance (1/3/75–31/3/75)			140	
Downsview	4478 Chesswood Drive	Mars Janitorial			2,274	
Downsview	4905 Dufferin Street	Nu-Mars Janitorial	418,000	1973-74	209,000	313,497
Downsview	1101 Finch Avenue W	Mars Janitorial			3,495	
Downsview	2950 Jane	Thurs Holdings			3,220	
Downsview	155 Martin Ross	Reliable Building Service (1/9/72–31/8/74)			1,245	
Downsview	155 Martin Ross	Univers Building Maintenance (1/9/74–31/3/75)			2,042	
Dorset	Post Office	Dolores Hall			2,160	
Dresden	Post Office	K-P Maintenance (1/9/71–31/8/74)			1,214	
Dresden	Post Office	Mrs Albertje Eyzenga (1/9/74–31/3/75)			1,808	
Dublin	Post Office	K-P Maintenance (Terminated 31/1/75)			1,596	
Dublin	Post Office	Mrs William Fenney (1/2/75–31/3/75)			358	
Dundalk	Post Office	Mr and Mrs Joseph Schermaul			2,250	
Dutton	Post Office	K-P Maintenance (Terminated 31/5/74)			310	
Dutton	Post Office	Industrial Building Maintenance (1/6/74–31/12/74)			405	
Dutton	Post Office	Mrs Bonnie Lundy (1/1/75–31/3/75)			465	
Dwight	Post Office	Maxine Reid			2,070	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario–Continued						
Eganville	John Street	Wilbert Kund			3,000	
Elmvale	Stone Street	Mrs S Sibbald			2,416	
Emeryville	Post Office	K-P Maintenance			2,708	
Erin	Main Street	Mrs B Moodie			2,500	
Espanola	Post Office	Anna Bressan			3,840	
Etobicoke	577 Burnhamthorpe	All Round Dutch Canadian			8,340	
Falconbridge	Post Office	Winnefred Boone (1/4/74–15/9/74)			1,100	
Falconbridge	Post Office	Sullivan's Janitorial Service (16/9/74–31/3/75)			715	
Fenelon Falls	Market Street	M Jones			2,400	
Flesherton	Post Office	Mrs Jane Banks (Terminated 30/6/74)			467	
Flesherton	Post Office	Mrs George Jaynes (1/3/75–31/3/75)			187	
Fonthill	Post Office	K-P Maintenance			2,121	
Fonthill	Post Office	Royal Building Cleaners			940(f)	
Frankford	Trent Street	Mrs M Wall			2,850	
Geraldton	Government of Canada Bldg	Mr and Mrs A Porcellana			9,375	
Gore Bay	Government of Canada Bldg	Roderick MacLean (1/4/74–30/11/74)			1,483	
Gore Bay	Government of Canada Bldg	Aline Marois (1/12/74–31/3/75)			833	
Grand Bend	Post Office	K-P Maintenance (1/7/72–30/6/74)			492	
Grand Bend	Post Office	Mr John Vern Ridley (1/7/74–31/3/75)			1,035	
Gravenhurst	Government of Canada Bldg	Continental Building Cleaning			5,782	
Grimsby	Post Office	A-1 Cleaning (Terminated 30/4/74)			650	
Grimsby	Post Office	Mrs June C Shaw (1/7/74–31/3/75)			5,625	
Guelph	Ignatuius College	Modern Building Cleaning			20,768	
Guelph	121 Quebec	Norm Boyd Janitor Service			2,179	
Guelph	485 Speedvale	K-P Maintenance			2,235	
Guelph	385 Woolwich	Norm Boyd Janitor Service			12,355	
Hagersville	Post Office	K-P Maintenance			2,308	
Haileybury	Post Office	Thomas Lugan			3,000	
Hamilton	60 Kenilworth Avenue	White Star Janitorial			9,250	
Hamilton	1038 King Street E	Mrs C L'Homme			4,776	
Hamilton	150 Main Street W	White Star Janitorial	255,000	1972-73	85,000	198,791
Hamilton	118 Market Street	White Star Janitorial			20,022	
Hamilton	Upper Gage and 7th	Mrs L Beasley			8,250	
Hamilton	845 Upper James	White Star Janitorial			5,100	
Hamilton	585 Wentworth	Mrs K L Matthews (1/11/73–31/12/74)			1,800	
Hamilton	585 Wentworth	White Star Janitorial (1/1/75–31/3/75)			977	
Hanmer	Post Office	Pauline Kingsley (1/4/74–31/1/75)			1,750	
Hanmer	Post Office	Dependable Janitor Service (1/2/75–31/3/75)			590	
Havelock	Main Street	P J Hill (1/2/73–31/1/75)			1,750	
Havelock	Main Street	Mrs R Newton (1/2/75–31/3/75)			350	
Hillsburgh	Main Street	R McGregor			2,220	
Inglewood	Dufferin Street	W A Churchill (1/11/72–31/10/74)			1,103	
Inglewood	Dufferin Street	Mrs J Zettle (1/11/74–31/3/75)			900	
Iron Bridge	Post Office	Doris Degagne			2,200	
Iroquois Falls	Government of Canada Bldg	Paul Seguin			2,040	
Iroquois Falls	Post Office	Louis Roy			2,400	
Jordan Station	Post Office	K-P Maintenance (1/9/72–31/8/74)			499	
Jordan Station	Post Office	Madora Woron (1/9/74–31/3/75)			840	
Keene	High Street	D J Whalen (1/6/72–31/5/74)			250	
Keene	High Street	Mrs G Nelson (1/6/74–31/3/75)			2,150	
Keswick	Church Street	J Rae			2,970	
Kingston	336 Alfred Street	Acme Window Cleaners			3,300	
Kingston	382 King Street	Crosstown Cleaners			2,792	
Kingston	797 Princess Street	Crosstown Cleaners			2,640	
Kirkland Lake	Government of Canada Bldg	Omer Haapala			11,095	
Kitchener	139 Ardelt	Povey-Armour			4,125	
Kitchener	139 Ardelt	Hughes Floor Maintenance			6,427	
Kitchener	44 Gaukel	Povey-Armour			19,975	
Kitchener	L C D #1	Povey-Armour			2,392	
Kitchener	L C D #3	Control Building Services			3,793	
London	955 Highbury	Modern Building Cleaners			23,124	
London	L C D #1	Gordon A MacEachern (1/5/71–30/4/74)			417	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
Ontario–Continued						
London	L C D #1	Canadian Janitor Service (1/5/74–31/3/75)			4,389	
London	L C D #2	Industrial Building Maintenance			2,399	
London	Lipton Bldg	Industrial Building Maintenance			26,000	
London	Terminal A	Modern Building Cleaning for Prudential Assurance Co.			46,680	
Lucan	Post Office	K-P Maintenance (Terminated 30/4/74)			123	
Lucan	Post Office	John P Quinn (1/5/74–31/3/75)			2,250	
Lucknow	Post Office	K-P Maintenance			2,211	
Lynden	Post Office	K-P Maintenance			2,499	
Mactier	Post Office	Donald McMenemy			2,002	
Malton	6465 Airport Road	Malton Maintenance			2,070	
Malton	Airport Bldg A M F	All Round Dutch Canadian			19,800	
Malton	2855 Derry Road	All Round Dutch Canadian			4,620	
Manitouwadge	Post Office	Robert Molinski			3,000	
Maple	Keele Street	W Garthwaite (1/8/72–30/4/74)			195	
Maple	Keele Street	Marshall Maintenance (1/5/74–31/3/75)			3,740	
Marathon	Post Office	Mrs A Kerr Taylor and Mr G Cameron (1/4/74–31/12/74)			3,600	
Marathon	Post Office	Mrs A Kerr Taylor (1/1/75–31/3/75)			1,200	
Markham	Main Street	Underwood Building Maintenance			7,537	
Marmora	Forsyth Street	Mrs J Doyle			2,496	
McGregor	Post Office	Ambassador Building Maintenance (Terminated 14/5/74)			158	
McGregor	Post Office	Mrs Bella M Meloche (15/5/74–31/3/75)			1,575	
Midland	1st and Dominion	Midland Janitorial Service			12,511	
Millbrook	King and Union	Mrs B Smith			2,497	
Milton	243 Main Street	Success Janitor Services (1/4/74–31/7/74)			1,984	
Milton	243 Main Street	L D Phillips (1/8/74–31/3/75)			4,332	
Milton	310 Main Street	Ashley Janitorial			2,070	
Milton	307 Steeles Avenue	Ashley Janitorial			3,120	
Minden	Prince and Water Streets	A S Brubacher			2,911	
Mississauga	1191 Cawthra Road	Harlton Property Maintenance (1/4/74–28/2/75)			38,858	
Mississauga	1191 Cawthra Road	Northmount Maintenance (1/3/75-31/3/75)			5,710	
Mississauga	Clarkson and Balsam	Reliable Building Services			5,280	
Mississauga	1256 Crestlawn	Mars Janitorial (1/4/74–31/10/74)			2,310	
Mississauga	1256 Crestlawn	Northmount Maintenance (1/11/74–31/3/75)			1,725	
Mississauga	Dixie and Highways	Reliable Building Services			2,736	
Mississauga	20 Dundas Street	Reliable Building Services			4,020	
Mississauga	1825 Dundas Street	North York Maintenance (1/6/72–30/6/74)			625	
Mississauga	1825 Dundas Street	Reliable Building Services (1/7/74–31/3/75)			2,205	
Mississauga	2525 Dunwin	North York Maintenance			19,587	
Mississauga	Gateway Postal	Nu-Mars Janitorial			6,740	
Moonbeam	Post Office	Fidele Parker (1/4/74–25/6/74)			526	
Moonbeam	Post Office	Marcel Lauzen (26/6/74–31/3/75)			1,833	
Moosonee	Government of Canada Bldg	Jean-Louis Girard			4,712	
Mount Brydges	Post Office	Royal Building Cleaner (Terminated 31/8/74)			275	
Mount Brydges	Post Office	Mrs J C Elson (1/9/74–31/12/74)			280	
Mount Brydges	Post Office	George Schmidt (1/1/75–31/3/75)			350	
New Hamburg	Post Office	K-P Maintenance			2,230	
New Liskeard	Government of Canada Bldg	Guenther Keinath			1,650	
New Liskeard	Government of Canada Bldg	Thomas Logan			3,478	
Newmarket	180 Main Street	North York Maintenance			19,587	
Newmarket	185 Main Street	North York Maintenance (1/4/74–31/7/74)			1,760	
Newmarket	185 Main Street	Marshall Maintenance (1/8/74–31/3/75)			2,520	
Niagara Falls	Agriculture	Andy's Cleaning Service			2,400	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario–Continued						
Niagara On The Lake	Post Office	Centennial Floor Cleaning (1/11/74–31/3/75)			2,351	
Niagara On The Lake	Post Office	Herbert L Snider (Terminated 31/10/74)			1,575	
Oakville	197 Church Street	White Star Cleaning			24,000	
Orillia	26 Colborne Street	Clark Cleaning Service			2,160	
Oshawa	110 Stevenson	Hunt Bros Ltd			6,924	
Otterville	Post Office	K-P Maintenance (1/5/72–30/4/74)			112	
Otterville	Post Office	Industrial Building Maintenance (1/5/74–31/3/75)			1,232	
Parkhill	Post Office	Modern Building Cleaning			2,940	
Petrolia	Post Office	Spic and Span Janitorial Service			3,600	
Pickering	1740 Kingston Road	Ajax Floor and Rug			6,300	
Port Dover	Post Office	D & H Janitor Service			2,805	
Port Elgin	Post Office	Velma L M Allin			2,945	
Powassan	Government of Canada Bldg	R J Hummel			2,150	
Rainy River	Post Office	John Delaney Byrnes (1/4/74–20/12/74)			1,902	
Rainy River	Post Office	Mary L Kearney (21/12/74–31/3/75)			774	
Rexdale	1686 Albion Road	Allied Invcstors			3,759	
Ridgetown	Post Office	Stewart G Taylor			3,573	
Rockwood	Post Office	Sparkle Janitor Service			2,340	
Rodney	Post Office	K-P Maintenance (1/5/72–30/4/74)			108	
Rodney	Post Office	Industrial Building Maintenance (1/5/74–31/3/75)			1,232	
St Catharines	Grantham Plaza	De Vries Services			4,083	
Scarborough	109 Crockford	Florida Building Cleaners (1/1/74–15/5/74)			356	
Scarborough	109 Crockford	Industrial Building Service (16/5/74–30/9/74)			1,575	
Scarborough	109 Crockford	International Janitorial (1/10/74–31/3/75)			2,673	
Scarborough	2401 Eglinton	Jos Stevens			2,025	
Scarborough	2530 Kingston Road	Industrial Building Service (1/1/74–9/11/74)			4,295	
Scarborough	2530 Kingston Road	Malvern Janitorial (10/11/74–31/12/74)			1,075	
Scarborough	2530 Kingston Road	International Janitorial (1/1/74–31/3/75)			1,683	
Scarborough	2500 Lawrence E	W Masson Office Cleaners			2,726	
Scarborough	3434 Lawrence E	Horizon Building Maintenance			5,475	
Scarborough	1610 Midland	Industrial Building Service (1/9/72–31/8/74)			2,791	
Scarborough	1610 Midland	W Masson Office Cleaners (1/9/74–31/3/75)			6,650	
Scarborough	2265 Midland	Mars Janitorial			8,682	
Scarborough	2301 Midland	Ace Janitorial (10/9/73–9/9/74)			27,712	
Scarborough	2301 Midland	North York Maintenance (10/9/74–31/3/75)			40,831	
Scarborough	155 Midwest	Industrial Building Service (1/1/74–30/11/74)			1,298	
Scarborough	155 Midwest	International Janitorial (1/12/74–31/12/74)			226	
Scarborough	155 Midwest	W Masson Office Cleaners (1/1/75–31/3/75)			1,015	
Scarborough	280 Progress	Industrial Building Service (1/12/72–6/11/74)			35,138	
Scarborough	280 Progress	Scollard Maintenance Ltd (7/11/74–31/3/75)			23,590	
Sioux Lookout	Diand Bldg	Mike Nenka			3,654	
Smithville	Post Office	Roy C Lester (1/6/72–31/5/74)			143	
Smithville	Post Office	Frank Anthony (1/6/74–31/3/75)			1,042	
Stayner	247 William Street	S Handy			2,475	
Stirling	North and Charlotte	Mrs M Wall			3,000	
Stoney Creek	M & I	Knightly Janitorial Services			2,340	
Stoney Creek	Post Office	Supreme Maintenance			4,080	
Streetsville	Queen Street	Bruce C Rundle			5,400	
Sudbury	C M C Bldg	Centre Maintenance (1/4/74–30/11/74)			3,430	
Sudbury	C M C Bldg	Sullivan's Janitor Service (2/12/74–31/3/75)			1,944	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
Ontario–Continued						
Sudbury	Mail Processing Bldg	Modern Building Cleaning			43,260	
Sundridge	Post Office	James Vanmeer			2,490	
Swastika	Post Office	Omer Haapala			2,332	
Tecumseh	Post Office	K-P Maintenance			3,594	
Terrence Bay	Government of Canada Bldg	Agnes Mykietyn			2,750	
Thamesford	Post Office	Royal Building Cleaners (Terminated 31/8/74)			854	
Thamesford	Post Office	K-P Maintenance (1/9/74–31/3/75)			1,336	
Thamesville	Post Office	K-P Maintenance (1/9/71–31/8/74)			900	
Thamesville	Post Office	Stanley Kuchma (1/9/74–31/3/75)			1,400	
Thessalon	Post Office	Davey & Sons (1/4/74–31/5/74)			728	
Thessalon	Post Office	Thomas Worthing (1/6/74–31/3/75)			3,333	
Thornhill	7775 Yonge Street	L & M Cleaning Service (1/2/74–30/11/74)			3,984	
Thornhill	7775 Yonge Street	Underwood Building Maintenance (1/12/74–31/12/74)			425	
Thornhill	7775 Yonge Street	W Masson Office Cleaners (1/1/75–31/3/75)			1,504	
Thunder Bay	Postal Station F	Nu Mode Interior Cleaning			26,400	
Tobermory	Post Office	K-P Maintenance (1/2/73–31/1/75)			1,100	
Tobermory	Post Office	Frank L Handley (1/2/75–31/3/75)			220	
Toronto	36 Adelaide	World Wide Janitorial (1/1/73–30/11/74)	325,000	1973-74	110,039	327,334(f)
Toronto	36 Adelaide	Underwood Building Maintenance (1/12/74–31/12/74)			13,542	
Toronto	36 Adelaide	Park Manor Properties (1/1/75–28/2/75)			34,008	
Toronto	36 Adelaide	Park Manor Properties (1/3/75–31/3/75)	392,448	1974-75	16,352	16,352
Toronto	252 Augusta	North York Maintenance			3,180	
Toronto	1780 Avenue Road	Iberclean Maintenance (1/9/71–31/8/74)			2,164	
Toronto	1780 Avenue Road	Sam's Building Maintenance (1/9/74–31/3/75)			5,716	
Toronto	16 Bay Street	Allied Building Service (1/12/72–31/1/75)	252,492	1972-73	134,762	307,858(f)
Toronto	16 Bay Street	Modern Building Service (1/2/75–31/3/75)			33,141	
Toronto	104 Berkley	Inter-Provincial Property Maintenance			7,200	
Toronto	2393 Bloor Street	Reliable Building Service			5,400	
Toronto	685 Danforth	Jeny Building Maintenance			5,400	
Toronto	2315 Danforth	Jeny Building Maintenance			4,800	
Toronto	35 Densley	North York Maintenance			6,813	
Toronto	772 Dovercourt	Progress Building Service (1/10/74–30/11/74)			2,032	
Toronto	772 Dovercourt	International Janitorial (1/12/74–31/3/75)			3,328	
Toronto	3019 Dufferin	Brothers Janitorial (1/9/72–31/8/74)			4,279	
Toronto	3019 Dufferin	Reliable Building Maintenance (1/9/74–31/3/75)			6,279	
Toronto	26 Dufflaw	Industrial Building Service (1/4/74–31/8/74)			4,100	
Toronto	26 Dufflaw	Reliable Building Service (1/9/74–31/3/75)			12,366	
Toronto	969 Eastern Avenue	Nu Mars Janitorial			5,088	
Toronto	1 Front Street	Modern Building Cleaning	260,160	1972-73	23,912	261,024
Toronto	1 Front Street	Modern Building Cleaning	139,388	1974-75	124,539	124,539
Toronto	61 Front Street	Allied Building Services			66,202	
Toronto	61 Front Street	Tepperman & Sons			43,401	
Toronto	197 Front Street	Inter-Provincial Property Maintenance			13,785	
Toronto	393 Front Street	Inter-Provincial Property Maintenance			11,400	
Toronto	241 Jarvis	World Wide Janitorial (1/12/73–31/12/74)			42,750	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Continued						
Toronto	241 Jarvis	Underwood Building Maintenance (1/1/75–31/3/75)			14,250	
Toronto	2 Laird Drive	Progress Sales & Service (1/10/74–30/11/74)			1,132	
Toronto	2 Laird Drive	Sam's Building Maintenance (1/12/74–31/3/75)			2,266	
Toronto	429 Lakeshore	Nu Mars Janitorial			23,900	
Toronto	3253 Lakeshore	Horizon Building Maintenance (1/4/74–30/4/74)			225	
Toronto	3253 Lakeshore	Industrial Building Maintenance (1/5/74–31/7/74)			885	
Toronto	3253 Lakeshore	L & M Cleaning (1/8/74–31/10/74)			1,075	
Toronto	3253 Lakeshore	Northmount Maintenance			1,475	
Toronto	437 Oakwood	Reliable Building Maintenance			8,910	
Toronto	769 Queen Street	Industrial Building Maintenance (1/6/72–30/9/74)			2,676	
Toronto	769 Queen Street	O Winchcombe Enterprises (1/10/74–31/3/75)			3,241	
Toronto	935 The Queensway	Industrial Building Service (1/4/74–31/7/74)			2,100	
Toronto	935 The Queensway	Sam's Building Maintenance (1/8/74–31/3/75)			5,360	
Toronto	170 Spadina Avenue	Joe Expert Floor (1/7/74–30/11/74)			2,800	
Toronto	170 Spadina Avenue	International Janitorial (1/12/74–31/3/75)			2,368	
Toronto	704 Spadina Avenue	Edelstein Construction			7,848	
Toronto	25 St Clair	Nu Mars Janitorial (1/5/72–30/4/74)	269,280	1972-73	11,480	293,890
Toronto	25 St Clair	Modern Building Cleaning (1/5/74–31/7/74)			50,294	
Toronto	25 St Clair	Nu Mars Janitorial (1/8/74–30/9/74)			21,754	
Toronto	25 St Clair	Nu Mars Janitorial (1/10/74–31/3/75)	369,600	1974-75	92,400	92,400
Toronto	69 Sunrise	Industrial Building Service (1/1/74–27/10/74)			2,215	
Toronto	69 Sunrise	O Winchcombe Enterprises (28/10/74–11/11/74)			281	
Toronto	103 Vanderhoof	O Winchcombe Enterprises			7,440	
Tottenham	Queen Street	Mrs I Bradley			2,100	
Trenton	Front Street	Nichols & Co			13,265	
Uxbridge	69 Brock Street	J & S Cleaning (1/5/72–30/4/75)			300	
Uxbridge	69 Brock Street	J Beare (1/5/74–30/6/74)			500	
Uxbridge	69 Brock Street	J & S Cleaning (1/7/74–31/3/75)			3,825	
Val Caron	Post Office	Fernanda Mallet			2,100	
Vineland	Post Office	E Ankersmit (1/9/72–31/8/74)			485	
Vineland	Post Office	Centennial Floor Cleaning (1/9/74–31/3/75)			791	
Waterdown	Main Street	White Star Janitorial			4,000	
Waubaushene	Sturgeon Road	Mrs D M St Amand			2,500	
Welland	207 Bald Street	K-P Maintenance			2,500	
Weston	1630-48 Jane Street	Any Service Ltd (1/2/74–31/8/74)			3,250	
Weston	1630-48 Jane Street	C Beattie (1/9/74–31/3/75)			1,470	
Weston	1697 Jane Street	C Beattie			2,141	
Weston	2050 Weston Road	Iberclean Maintenance (1/3/74–30/4/74)			1,453	
Weston	2050 Weston Road	North York Maintenance (1/5/74–31/8/74)			7,360	
Weston	2050 Weston Road	Reliable Building Maintenance (1/9/74–31/3/75)			12,249	
Wheatley	Post Office	K-P Maintenance			3,600	
Wiarton	Post Office	K-P Maintenance			2,495	
Willowdale	5915 Leslie	Denn-Lee Building Services (1/8/73–31/10/74)			1,960	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
Ontario—Concluded						
Willowdale	5915 Leslie	International Janitorial (1/11/74–31/3/75)			2,000	
Willowdale	Fairview Mall	Any Service Ltd (1/3/74–30/6/74)			1,095	
Willowdale	Fairview Mall	Reliable Building Service (1/7/74–31/3/75)			2,916	
Windsor	Government of Canada Bldg	Adelaide Maintenance			2,510	
Windsor	L C D #1	Modern Building Cleaning			2,723	
Windsor	U I C	Modern Building Cleaning			23,184	
Wolfe Island	Main Street	N Stanley			2,900	
Woodbridge	29 Pine Street	Iberclean Maintenance (1/12/73–30/4/74)			333	
Woodbridge	29 Pine Street	Marshall Maintenance (1/5/74–31/3/75)			4,140	
Manitoba						
Beausejour	Post Office	K Kozody			2,000	
Birtle	Post Office	D W F MacDonald			2,100	
Boissevain	Government of Canada Bldg	D K McNamee			3,000	
Carman	Government of Canada Bldg	P Fehr			4,080	
Churchill	Fort Churchill	Rapid Cleaners Ltd			11,120	
Churchill	Fort Churchill	Waytor Cleaning Services			77,662	
Dauphin	Government of Canada Bldg	M Podworny			4,888	
Elkhorn	Post Office	F Stonehouse			2,700	
Emerson	Government of Canada Bldg	S E Gilchrist			3,300	
Gillam	Post Office	E Gillen			2,360	
Killarney	Government of Canada Bldg	L Harris			3,080	
Leaf Rapids	Government of Canada Bldg	A Martins			5,400	
Pine Falls	Government of Canada Bldg	S Zulak			5,400	
Steinbach	Government of Canada Bldg	D F Klassen			5,400	
Thompson	Government of Canada Bldg	Modern Building Cleaning			8,160	
Winnipeg	Canadian Grain Commission Bldg	Oxford Building Cleaning			54,448	
Winnipeg	Commercial Bldg	Oxford Building Cleaning			23,808	
Winnipeg	Customs Examining Warehouse	Stud Service & Supply			10,686	
Winnipeg	Government of Canada Bldg	Oxford Building Cleaning			44,759	
Winnipeg	Freshwater Institute	Dustbane Enterprises			71,416	
Winnipeg	General Post Office	Oxford Building Cleaning	298,332	1974-75	149,166	149,166
Winnipeg	General Post Office	Max Wilde Window Cleaning			8,400	
Winnipeg	Letter Carrier Depot Fort Garry	Western Building Cleaning			3,108	
Winnipeg	Letter Carrier Depot M	Western Building Cleaning			3,468	
Winnipeg	Letter Carrier Depot R	Western Building Cleaning			2,748	
Winnipeg	Letter Carrier Depot T	Western Building Cleaning			2,808	
Winnipeg	MacDonald Building	Oxford Building Cleaning			29,866	
Winnipeg	391 Portage Avenue	Western Building Cleaning			3,143	
Winnipeg	1857 Portage Avenue	Western Building Cleaning			2,268	
Winnipeg	Postal Station C	Western Building Cleaning			3,473	
Winnipeg	Postal Station H	Western Building Cleaning			2,268	
Saskatchewan						
Assiniboia	Government of Canada Bldg	R E Atkinson			4,800	
Biggar	Government of Canada Bldg	Complete Home Cleaning Services			4,080	
Broadview	Government of Canada Bldg	P Ludak			4,000	
Carlyle	Government of Canada Bldg	Mrs M Forsyth			2,700	
Duck Lake	Government of Canada Bldg	Mr & Mrs J H Petit			2,772	
Fort Qu'Appelle	Post Office	J Czernick			2,250	
Fort Qu'Appelle	Government of Canada Bldg	B J Lennox (1/4/74–30/6/74)			1,494	
		(1/7/74–31/3/75)			1,780	
Gravelbourg	Government of Canada Bldg	E Cossetta			3,750	
Gull Lake	Post Office	G Downey			2,280	
Hudson Bay	Post Office	A Bennett			2,220	
Indian Head	Government of Canada Bldg	M F Low			2,150	
Lloydminster	Government of Canada Bldg	J H Hardstaff			9,504	
Maple Creek	Government of Canada Bldg	B Drury			2,400	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
Saskatchewan—Concluded						
Moosomin	Government of Canada Bldg	J Hodgins			4,284	
Prince Albert	Immigration Bldg	R Martin			2,314	
Prince Albert	M & C Bldg	P A Janitorial Service			2,040	
Prince Albert	Minco Bowl Bldg	R Martin			4,584	
Regina	Government of Canada Bldg	Riteway Cleaning Service Ltd			2,599	
Regina	Motherwell Bldg	Dustbane Enterprises Ltd Modern Building Cleaning Div			42,204	
Regina	Taxation Bldg	Dustbane Enterprises Ltd Modern Building Cleaning Div			30,444	
Regina	Various Bldg	Riteway Cleaning Service Ltd			2,599	
Rosetown	Government of Canada Bldg	J P Jerome			4,560	
St Walburg	Government of Canada Bldg	C Baatch			2,279	
Saskatoon	Government of Canada Bldg	Mr Klean Enterprises			32,340	
Saskatoon	902 Spadina Cres E	L C Bright			3,600	
Saskatoon	Post Office	Mr Klean Enterprises			33,400	
Saskatoon	RCMP Sub Division	Galaxie Janitor Service			8,340	
Shelbrook	Government of Canada Bldg	C E Johnson			3,125	
Tisdale	Government of Canada Bldg	G Crawford			6,600	
Wilkie	Government of Canada Bldg	R Barth (1/4/74–14/1/75)			1,650	
Wilkie	Government of Canada Bldg	M Dalby (15/1/75–31/3/75)			750	
Alberta						
Airdrie	Post Office	V I B Personal Building Cleaners Ltd (1/12/74–31/3/75)			700	
Athabasca	Post Office	H D Janitorial & Rug Cleaning Services Ltd			6,600	
Barrhead	Government of Canada Bldg	Miltons Janitor Service Ltd			3,000	
Bonnyville	Government of Canada Bldg	Lionel LaFond			7,000	
Bowden	Post Office	R H Olson			3,000	
Bow Island	Post Office	A B Cleaners (1/10/74–31/3/75)			1,170	
Calgary	Customs Bldg	Airway Carpet Cleaners and Janitorial (6/8/74–31/3/75)	106,435	1974-75	29,709	29,709
Calgary	Letter Carrier Depot #1	Hyland Maintenance Ltd (1/4/74–30/6/74)			747	
Calgary	Letter Carrier Depot #5	Hyland Maintenance Ltd (1/4/74–30/6/74)			717	
Calgary	Letter Carrier Depot #5	V I B Personal Building Cleaning Ltd (1/9/74–31/3/75)			1,673	
Calgary	Letter Carrier Depot #10	H R Goodman (1/4/74–30/9/74)			1,200	
Calgary	Letter Carrier Depot #10	John A Barker (1/1/75–31/3/75)			900	
Calgary	Manhattan Bldg	Hyland Maintenance Ltd (1/4/74–30/6/74)			1,575	
Calgary	Manhattan Bldg	V I B Personal Building Cleaning Ltd (1/9/74–31/3/75)			3,675	
Calgary	Northern Electric Bldg	Airway Carpet Cleaners and Janitorial (1/4/74–31/3/75)			8,131	
Calgary	Postal Terminal	Service Master of Calgary (6/8/74–31/3/75)	167,688	1974-75	54,769	54,769
Calgary	Sam Livingston Bldg	Airways Carpet Cleaners and Janitorial			23,898	
Calgary	Weights & Measures Bldg	Service Master of Calgary (8/8/74–31/3/75)			4,081	
Calmar	Post Office	Margaret Kuzio (1/12/74–31/3/75)			800	
Canmore	Post Office	Jeffrey Ullrich (4/11/74–31/3/75)			931	
Castor	Post Office	Doreen Ruth Gabert and Dorothy Louise Wiechnik (7/10/74–31/3/75)			1,335	
Coaldale	Post Office	Calvin Seebeck			2,200	
Didsbury	Government of Canada Bldg	R Walder			3,130	
Edmonton	Oliver Bldg	D^3 & E Clean			12,021	
Edmonton	Postal Station C	Gibbs & Co			3,144	
Edmonton	R C M P Bldg	Sani Building Maintenance	203,752	1973-74	39,619	203,752(f)
Edmonton	R C M P Bldg	Sani Building Maintenance	147,018	1974-75	23,728	23,728
Edmonton	Sir Alexander Mackenzie Bldg	Sani Building Maintenance	166,950	1974-75	114,480	120,019

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
Alberta–Concluded						
Edmonton	South Side Post Office	Efficient Cleaners and Maintenance Service Ltd (15/5/74–31/3/75)			7,173	
Edmonton	9943–109 Street	Best Cleaners & Contractors			6,984	
Edmonton	U I C Bldg	D^3 & E Clean (1/4/74–31/5/74)			1,889	
Edmonton	U I C Bldg	Sani Building Maintenance Ltd (1/6/74–31/3/75)			15,709	
Fort McMurray	Post Office	Mohamed Ali Fayad (1/12/74–31/3/75)			4,460	
Fort Saskatchewan	Government of Canada Bldg	W Siegers			3,375	
Grande Prairie	Government of Canada Bldg	Northwest Janitor Service			12,000	
High Prairie	Government of Canada Bldg	John Korol (15/9/74–31/3/75)			5,444	
High River	Post Office	R K Orr (1/4/74–31/5/74)			466	
High River	Post Office	O Brown (1/6/74–31/3/75)			2,700	
Innisfail	Government of Canada Bldg	W L Boyd			4,200	
Jasper	Post Office	Mrs Marian Rose (1/4/74–30/10/74)			2,730	
Jasper	Post Office	Gail Lister (1/11/74–31/3/75)			2,000	
Lacombe	Government of Canada Bldg	Mr & Mrs A M Rynsburger			6,252	
Leduc	Post Office	Frank Stafford (1/4/74–27/10/74)			4,151	
Leduc	Post Office	Maplethorpe Contractors Limited (1/12/74–31/3/75)			2,267	
Mayerthorpe	Post Office	Olga Marshall			2,100	
Okotoks	Post Office	R J Birney			3,800	
Olds	Government of Canada Bldg	Fred E Yoos (1/4/74–31/1/75)			3,250	
Olds	Government of Canada Bldg	Walter W Fisher (1/3/75–31/3/75)			600	
Pincher Creek	Post Office	Rhonda Harrison			2,400	
Ponoka	Post Office	Maplethorpe Contractors Ltd			2,160	
Raymond	Post Office	B Powelson			2,220	
Rocky Mountain House	Government of Canada Bldg	Rocky Janitor Service (1/8/74–31/3/75)			4,800	
St Albert	Post Office	D^3 & E Company			3,888	
Sherwood Park	Post Office	Nelson Janitorial Services (1/4/74–31/12/74)			3,600	
Sherwood Park	Post Office	Allan Walper (1/1/75–31/3/75)			1,200	
Slave Lake	Post Office	Cliff's Janitor Service (1/8/74–31/3/75)			1,520	
Slave Lake	Town Clinic Bldg	Cliff's Janitor Service (1/8/74–31/3/75)			2,344	
Stony Plain	Post Office	Jurgen Onken (1/6/74–31/3/75)			3,250	
Valleyview	Post Office	Stan Breland			3,600	
Westlock	Government of Canada Bldg	G McGillivray			5,766	
Youngstown	Post Office	Edith H Haugen (1/2/75–31/3/75)			370	
Northwest Territories						
Hay River	Government of Canada Bldg	Gibb's Janitorial Service			11,700	
Inuvik	Government of Canada Bldg	Arcticlean Janitorial Services Ltd (1/8/74–31/3/75)			8,400	
Inuvik	Various Apartment Blocks	Arcticlean Janitorial Services Ltd (1/8/74–31/3/75)			7,880	
Yellowknife	Government of Canada Bldg	Reetso Janitor Service			14,880	
Yellowknife	D P W Office	Ted's Janitorial Service (1/1/75–31/3/75)			834	
British Columbia						
Abbotsford	Government of Canada Bldg	Allwood Building Maintenance Ltd			4,045	
Aldergrove	Post Office	Allwood Building Maintenance Ltd			2,692	
Alert Bay	Government of Canada Bldg	F M Cleaning Services			4,080	
Ashcroft	Government of Canada Bldg	B F McMurray			3,168	
Bella Coola	Post Office	E M Wiege (1/1/75–31/3/75)			525	
Burnaby	3162 Lake City Way	Burnaby Building Maintenance Ltd (1/4/74–30/9/74)			1,660	
Burnaby	3162 Lake City Way	Avon Building Maintenance Ltd (1/12/74–31/3/75)			1,166	
Burns Lake	Government of Canada Bldg	Dick Penner's Cleaning Service			4,620	
Cache Creek	Post Office	J Andrews			3,874	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
British Columbia–Continued						
Campbell River	477 10th Avenue	Island Janitorial Service			2,850	
Cassiar	Post Office	Mrs Smidt–Neilsen (1/4/74–31/12/74)			2,250	
Cassiar	Post Office	B & F Contractors (1/1/75–31/3/75)			900	
Castlegar	Government of Canada Bldg	Coin-Op Cleaning			12,425	
Chemainus	Government of Canada Bldg	P Foolkes			3,400	
Chilliwack	Government of Canada Bldg	Quality Janitor Service (1/4/74–30/9/74)			3,150	
Chilliwack	Government of Canada Bldg	Princess Janitor Service (1/10/74–31/3/75)			3,225	
Clearwater	Post Office	Mrs M Rempel			2,160	
Cloverdale (Surrey)	Postal Station "A"	E H Cronin			4,374	
Coquitlam	Post Office	London Building Maintenance Ltd			4,020	
Courtenay	Government of Canada Bldg	Pilon's Janitor Service (1/4/74–28/2/75)			7,493	
Courtenay	Government of Canada Bldg	Carlson's Janitor Service (1/3/75–31/3/75)			1,020	
Creston	Government of Canada Bldg	C A Swanson (1/4/74–31/8/74)			1,500	
Creston	Government of Canada Bldg	R Lenko (1/10/74–31/3/75)			2,700	
Cumberland	Government of Canada Bldg	Pilon's Janitor Service			2,370	
Delta (Ladner)	Government of Canada Bldg	Avon Building Maintenance (1/3/75–31/3/75)			517	
Delta (Ladner)	Government of Canada Bldg	Burnaby Building Maintenance (1/7/74–30/11/74)			2,237	
Delta	Letter Carrier Depot 11135–84th Avenue	Mrs L J Griffiths			3,999	
Delta (Beach Grove)	Letter Carrier Depot	Kingsway Building Maintenance Ltd			2,673	
Elkford	Post Office	Centennial Cleaners & Janitorial Services Ltd			2,295	
Fernie	Government of Canada Bldg	Centennial Janitor Service Ltd (1/4/74–31/8/74)			1,912	
Fernie	Government of Canada Bldg	Rempels Contracting (1/12/74–31/3/75)			2,400	
Gibson's	Post Office	J V Lowden (1/4/74–30/4/74)			300	
Gibson's	Post Office	Earl J Mullen (1/5/74–31/3/75)			3,850	
Grand Forks	Government of Canada Bldg	South Okanagan Office Maintenance Ltd (1/4/74–31/8/74)			1,862	
Grand Forks	Government of Canada Bldg	P Major (1/9/74–31/3/75)			2,607	
Granisle	Post Office	A G McCracken (1/5/74–31/3/75)			2,681	
Greenwood	Government of Canada Bldg	T Fujimura			5,400	
Hazelton	Post Office	W Marshall			3,000	
Invermere	Post Office	Standard Janitor Service (1/12/74–31/3/75)			900	
Kamloops	Letter Carrier Depot, 12th & Lethbridge	City Wide Janitorial Services			2,520	
Kaslo	Post Office	L Laybourne (1/7/74–31/3/75)			1,620	
Kelowna	Government of Canada Bldg	D & A Supply Ltd			6,600	
Kelowna	Post Office	Superior Maintenance Ltd			7,800	
Ladysmith	Government of Canada Bldg	Mr P Foolkes			4,500	
Langley	Government of Canada Bldg	Mission Janitors & Carpet Cleaners (1/4/74–30/9/74)			2,310	
Langley	Government of Canada Bldg	E H Cronan (1/10/74–31/3/75)			4,248	
Logan Lake	Post Office	Logan Lake Janitorial Service (1/1/75–31/3/75)			708	
MacKenzie	Post Office	Mrs M Bob (1/8/74–31/3/75)			1,800	
McBride	Post Office	Audrey Watkins			2,350	
Merritt	Government of Canada Bldg	Bob's Janitorial Services (1/6/74–31/3/75)			4,375	
Mica Creek	Post Office	Mrs D McLeod (1/9/74–31/3/75)			1,650	
Montrose	Post Office	Kubelka Jana (1/11/74–31/3/75)			1,125	
Nakusp	Post Office	T & J Enterprises (1/4/74–28/2/75)			2,200	
Nakusp	Post Office	James L Buik (1/3/75–31/3/75)			275	
New Denver	Post Office	K W Eshom (1/12/74–31/3/75)			900	
North Vancouver	1801 Welch Street	The Achilles Service (1/1/75–31/3/75)			1,170	
North Vancouver	1801 Welch Street	Bush Industries Ltd (1/4/74–31/12/74)			3,840	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
British Columbia—Continued						
North Vancouver	Letter Carrier Depot No 2	Immaculate Janitors (1/6/74–31/3/75)			1,750	
North Vancouver	Government of Canada Bldg	Quasar Bldg Mtce (Nov 74–Mar 75)			3,750	
North Vancouver	Government of Canada Bldg	Vancouver Bldg Mtce (Apr 74–Oct 74)			5,033	
North Vancouver	1357 Welch Street	Little Mermaid Cleaning Services			2,100	
North Vancouver	1221 Lonsdale	Gerbracht Construction Ltd (1/4/74–30/9/74)			3,421	
North Vancouver	1221 Lonsdale	Quasar Building Maintenance (1/12/74–31/3/75)			2,360	
Ocean Falls	Post Office	Mrs A Jura			2,880	
Oliver	Government of Canada Bldg	Don Peace Cleaning Service			4,884	
One Hundred Mile House	Post Office	Family Building Maintenance			3,547	
Osoyoos	Post Office	South Okanagan Office Maintenance			2,875	
Port Alberni	Government of Canada Bldg	Knoll Cleaning Service			3,000	
Port Coquitlam	Post Office	A & A Service Co			7,639	
Port Hardy	Post Office	Harold's Professional Cleaning Service (1/4/74–30/10/74)			2,016	
Port Hardy	Post Office	G & M Cleaners Ltd (1/11/74–31/3/75)			1,440	
Port McNeill	Post Office	Mrs D Antic			3,300	
Port Moody	Post Office	D Monkman (1/4/74–30/9/74)			1,895	
Port Moody	Post Office	Avon Building Maintenance (1/10/74–31/3/75)			2,610	
Powell River	Government of Canada Bldg	A E Layton (1/12/74–31/3/75)			3,616	
Powell River	Ash Street Government of Canada	Powell River Cleaning Services Ltd (1/4/74–30/11/74)			4,113	
Prince George	Letter Carrier Depot, Ogilvie Street	J & E Janitor Service			4,345	
Prince George	7th & Brunswick	A-1 Building and Window Maintenance Ltd (1/1/75–31/3/75)			1,050	
Prince George	1395 6th Avenue	A-1 Bldg & Window Mtce Ltd (1/11/74–31/3/75)			3,475	
Prince George	1395 6th Avenue	Jared J Philip (1/4/74–31/10/74)			5,064	
Prince George	3rd Street, Government of Canada Bldg	Tina's Janitor Service			4,320	
Prince Rupert	138 3rd Avenue	Banner Building Maintenance Ltd			4,080	
Prince Rupert	Government of Canada Bldg	Banner Building Maintenance Ltd			17,820	
Revelstoke	Government of Canada Bldg	Apex Janitorial Service Ltd			7,200	
Richmond	Letter Carrier Depot, 567 No 3 Road	Surrey–Delta Janitor Service			4,322	
Rossland	Government of Canada Bldg	T Feeney			3,600	
Rutland	Post Office	D W Fisher			3,720	
Rutland	Letter Carrier Depot	D W Fisher			3,649	
Salmon Arm	Government of Canada Bldg	Clean Care Service			9,968	
Sechelt	Post Office	Peninsula Building Maintenance Ltd			2,160	
Sparwood	Post Office	Elk Valley Building Maintenance Ltd			4,700	
Stewart	Post Office	Mrs N Green			2,700	
Surrey	10070 King George Highway	Surrey–Delta Janitor Service			2,947	
Taylor	Post Office	Mrs M Ross (1/4/74–30/11/74)			2,000	
Taylor	Post Office	Snappy Window & Janitor Service (1/12/74–31/3/75)			800	
Terrace	Government of Canada Bldg	Chris Janitor Service			10,021	
Tofino	Government of Canada Bldg	Mrs M Botting (1/4/74–31/10/74)			1,680	
Tofino	Government of Canada Bldg	Mrs E D Axelson (1/11/74–31/3/75)			1,750	
Vancouver	Customs House	Banner Building Maintenance (1/9/74–31/3/75)			52,363	
Vancouver	Customs House	Crystal Building Maintenance (1/4/74–31/4/74)			1,650	
Vancouver	Examination Warehouse, 326 Howe Street	Banner Building Maintenance (15/4/74–31/3/75)			22,159	
Vancouver	Examination Warehouse 326 Howe Street	Crystal Building Maintenance (1/4/74–15/4/74)			806	

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

CARETAKING SERVICES $2,000 OR OVER—*Continued*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over		1974-75 Expenditures	Expenditures To Date
			Amount	Year of Contract		
			$		$	$
British Columbia—Continued						
Vancouver	Winch Bldg	Banner Building Maintenance			23,284	
Vancouver	739 West Hastings Street	Crystal Building Maintenance (1/4/74-15/4/74)			780	
Vancouver	General Post Office 349 West Georgia Street	Banner Building Maintenance Ltd (16/9/74–31/3/75)	239,820	1974-75	129,902	
Vancouver	General Post Office 349 West Georgia Street	Smithrite Building Maintenance (1/4/74–30/6/74)	341,443	1972-73	43,254	341,443(f)*
*(Amends reporting in the 1973-74 Public Accounts)						
Vancouver	General Post Office 349 West Georgia Street	Smithrite Building Maintenance Ltd (1/7/74–31/8/74)			52,026	
Vancouver	Alvin Bldg 1155 Robson Street	Monarch Building Cleaning Service Ltd			36,072	
Vancouver	Begg Bldg 1110 West Georgia Street	Monarch Building Cleaning Service Ltd			42,000	
Vancouver	Information Canada, Bookstore	Little Mermaid Cleaning Service (1/4/74–31/12/74)			3,314	
Vancouver	Information Canada, Bookstore	Avon Building Maintenance Ltd (1/1/75–31/3/75)			1,197	
Vancouver	Harry Stevens Bldg	Vancouver Building Maintenance Ltd			19,992	
Vancouver	4824 Fraser Street	London Building Maintenance Ltd (1/6/74–31/3/75)			1,800	
Vancouver	3100 Main Street	Banner Building Maintenance (1/4/74–31/10/74)			4,688	
Vancouver	3100 Main Street	Avon Building Maintenance Ltd (1/11/74–31/3/75)			3,685	
Vancouver	Postal Station D	Burnaby Building Maintenance Ltd (1/6/74–30/11/74)			2,808	
Vancouver	Postal Station D	London Building Maintenance Ltd (1/4/74–31/5/74)			900	
Vancouver	342 West 2nd Avenue	Burnaby Building Maintenance Ltd (1/4/74–30/6/74)			507	
Vancouver	342 West 2nd Avenue	Monarch Building Cleaning Service (1/8/74–28/2/75)			2,034	
Vancouver	Postal Station S	Burnaby Building Maintenance Ltd (1/4/74–30/11/74)			2,352	
Vancouver	Postal Station S	Avon Building Maintenance Ltd (1/3/75–31/3/75)			333	
Vancouver	Postal Station J	London Building Maintenance Ltd (1/4/74-31/7/74)			700	
Vancouver	Postal Station J	Vancouver Building Maintenance Ltd (1/8/74–31/3/75)			2,376	
Vancouver	Postal Station 0	Banner Building Maintenance Ltd			6,257	
Vancouver	Standards Bldg 3626 Lougheed Highway	Vancouver Building Maintenance Ltd (1/4/74–28/2/75)			6,281	
Vancouver	Standards Bldg 3626 Lougheed Highway	Little Mermaid Cleaning Service (1/3/75–31/3/75)			470	
Vernon	Unemployment Insurance Commission	6–4 Building Maintenance (1/1/75–31/3/75)			748	
Victoria	Canada Manpower, 31 Bastion Square	Canadian Building Maintenance Ltd			2,097	

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

CARETAKING SERVICES $2,000 OR OVER–*Concluded*

Location	Name or Address of Building	Contractor	Contracts $100,000 or Over: Amount	Contracts $100,000 or Over: Year of Contract	1974-75 Expenditures	Expenditures To Date
			$		$	$
British Columbia–Concluded						
Victoria	Customs House	Scandinavian Building Maintenance Ltd			39,570	
Victoria	Malahat Bldg 1002 Wharf Street	Bob's Janitorial Service (1/4/74–31/7/74)			1,080	
Victoria	Malahat Bldg 1002 Wharf Street	Western Janitorial Service (1/8/74–31/3/75)			3,259	
Victoria	Postal Station A	Western Janitorial Service (1/5/74–31/3/75)			4,525	
Victoria	Postal Station A	Bob's Janitorial Service (1/4/74–30/4/74)			480	
Victoria	1415 Vancouver Street	Vancouver Building Maintenance Ltd			20,338	
West Vancouver	Postal Station W	Reliable Building Service Ltd			4,625	
White Rock	Government of Canada Bldg	Mrs F Ennest (1/4/74–31/7/74)			1,740	
White Rock	Government of Canada Bldg	Burnaby Building Maintenance Ltd (1/9/74–31/1/75)			1,917	
White Rock	Government of Canada Bldg	Astas Building Maintenance Ltd (1/3/75–31/3/75)			639	
Williams Lake	Government of Canada Bldg	Williams Lake Janitor Service Ltd (1/4/74–30/4/74)			600	
Williams Lake	Government of Canada Bldg	Mrs A Prout (1/5/74–31/3/75)			4,400	
Yarrow	Post Office	J L Reimer			2,400	
Yukon						
Faro	Post Office	Faro Janitorial Services			2,225	
Whitehorse	Building 204	Kleen-Rite Janitor Service (1/1/75–31/3/75)			3,687	
Whitehorse (Takhini)	Single Quarters, Building 203	H & S Janitor Service (1/4/74–28/2/75)			9,900	
Whitehorse (Takini)	Single Quarters, Bldg 203	Kleen-Rite Janitor Service (1/3/75–31/3/75)			1,145	
Whitehorse	4133 4th Avenue	Smithrite Building Maintenance Ltd (1/12/74–31/3/75)			696	
Whitehorse	Government of Canada Bldg	Smithrite Building Maintenance Ltd			46,584	
England						
London	Canada House	Cleaners Ltd			45,908	
London	Macdonald House	Cleanplan Services Ltd			75,652	
London	Macdonald House	Advance Linen Services Ltd			3,804	
France						
Paris	14 Rue de Berri	Rapid Nett			3,315	
Scotland						
Glascow	Ashley House	Contractural Maintenance Ltd			2,163	

PUBLIC WORKS

ACCOMMODATION PROGRAM—*Continued*

RENTALS

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Newfoundland			
Badger			
G Sacrey	Sacrey Bldg	1,160	5,916
Baie Verte			
G Sacrey	Sacrey Bldg	1,700	8,670
Channel			
Clifford Sheaves	Sheaves Bldg	1,500	9,000
Clarenville			
Bank of Nova Scotia	Bank of N S Bldg	1,300	5,850
G Sacrey	Sacrey Bldg	10,150	41,615
Corner Brook			
Mr G Ledrew	Ledrew Bldg	1,400	9,800
Lundrigan's Ltd	Herald Bldg	3,486	21,132
Lundrigan's Ltd	Lundrigan's Bldg	12,508	81,891
Curling			
Elias N Locke & Sterling A Randell	Loc Ranco Bldg	1,300	5,580
Gander			
Burden Engineering Ltd	Burden Bldg	2,420	13,915
Lundrigan's Ltd	Lundrigan Bldg	4,812	62,191
Goose Bay			
Loc Ranco Ltd	Loc Ranco Bldg	3,283	19,699
Grand Falls			
Government of Nfld	Provincial Bldg	5,804	27,906
W Toytman	Toytman Bldg	3,520	26,400
Happy Valley			
Loc Ranco Ltd	Loc Ranco Bldg	2,740	16,224
Labrador City			
S B I Management	Carol Lake Shopping Centre	6,420	25,515
Marystown			
Lundrigan's Ltd	Portable Classroom	1,460	9,490
Mount Pearl			
Wabush Enterprises Ltd	O'Leary Bldg	9,860	47,626
Musgrave Harbour			
Government of Nfld	Provincial Bldg	1,250	6,250
Placentia			
John Gale & William Barron	Gale & Barron Bldg	1,200	6,000
Ramea			
J Petite & Sons	Petite Bldg	1,071	5,194
St Anthony			
Cyril Barney	Barney Bldg	2,100	14,595
St John's			
Ashley Holdings Ltd	Ashley Building	21,270	137,831
Baine Johnston & Co Ltd	Baine Johnston Bldg	1,200	7,680
Church Lads Brigade	Armoury (30/11/74-04/01/75)	8,000	7,200
E Clouston Ltd	Clouston Bldg	1,457	12,748
Crosbie Co Management Group	McMurdo Bldg	3,541	23,902
Crosbie Realty Ltd	Chimo Bldg	1,625	11,538
Government of Nfld	Provincial Bldg	1,400	7,000
Lundrigan's Ltd	Phillip Place	1,474	8,844
Montreal Trust	Viking Bldg	19,256	119,578
Murray Agencies	Parking Lot		9,600
National Harbours Branch	Harbours Bd Bldg	5,624	12,769
David Pitcher	Equity Building	2,118	6,628
St John's Development Corp	McMurdo Bldg	1,200	7,250
Trojan Investments Ltd	Watton Bldg	4,325	7,892
Springdale			
Ford Hewlett	Hewlett Bldg	1,500	10,350
Stephenville			
Lundrigan's Ltd	Lundrigan's Bldg	1,460	8,395
Wabush			
Wabush Enterprises Ltd	Grenfell Bldg	2,650	13,250
Prince Edward Island			
Charlottetown			
Basilica Rec Centre	202 Richmond St	3,942	6,159
Maurice Block Co	160 A Kent St	1,200	9,000
D M M M Group	MacKay Memorial Bldg	9,250	6,745
Dale Corporation	162 Richmond St (01/4/74–31/12/74)	600	2,025

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Prince Edward Island—Concluded			
Maritime Television & Electronics	411 University Ave	2,500	16,875
Walter Pickard	Financial Bldg (01/4/74–31/8/74)	1,820	4,929
Walter Pickard	51 University Ave	2,340	14,859
Daniel Tweel	200 Queen St	1,000	7,196
Nemir Tweel Corp	Toronto Dom Bldg (01/4/74–30/6/74)	2,200	3,080
Summerside			
S'side Waterfront Dev	S'side Waterfront (01/3/75–31/3/75)	5,650	3,767
Nova Scotia			
Amherst			
Amherst Credit Union Ltd	Amherst Credit Union Ltd Prince Arthur St (1/11/74–31/03/75)	935	2,770
	77 Victoria St	12,754	56,597
Amherst Casco Ltd	32 Church St	5,285	29,868
Casey Realty Ltd	50 Victoria St (01/04/74–31/08/74)	1,500	5,000
Municipality of Cumberland County			
Bedford			
Bedford Tower Ltd	Bedford Tower	29,254	148,337
Bridgewater			
Bridgewater Professional Arts Bldg Ltd	66 Pheasant St (01/04/74–31/08/74)	972	2,405
Bridgewater Professional Arts Bldg Ltd	66 Pheasant St	3,316	19,138
Gateway Realty Co	Bridgewater Shopping Plaza	3,024	14,666
Dartmouth		107,950	272,400
Dineen Construction Ltd	Burnside Park	4,800	11,050
East Coast Properties Ltd	Burnside Commercial Centre	14,862	83,619
S Jachimowicz	Commerce Bldg Tacoma Drive	13,846	46,773
Lehn Dorff Corp	K-mart Shopping Plaza	36,095	183,528
Maplehurst Apts	Royal Bank Bldg	5,167	17,220
Townsend Place	Windmill Road		
Digby		4,450	14,792
Kendrake Realties Ltd	79 Water St		
Enfield		1,340	5,695
Pioneer Projects Ltd	Enfield Highway #2		
Glace Bay		3,364	4,415
Foord Construction Ltd	Glace Bay Shopping Mall (13/01/75–31/03/75)		
Halifax		3,730	18,941
R J Butler	Butler Bldg 2006 Gottingen	9,036	15,974
City of Halifax	Bedford Row	5,000	10,846
Connaught Sales Ltd	1819 Granville St	4,840	10,519
Construction Assoc of N S	5450 Cornwallis St	3,700	34,050
Dresden Arms Ltd	1532 Birmingham St	1,310	6,726
Estates Realty Ltd	Professional Bldg	11,915	34,523
Franklin & Hershorn Ltd	Cabot Bldg	59,645	414,030
Halibuilding Ltd	Bank of Montreal Bldg 5151 George St	6,118	22,429
Halifax Commercial Park Leasehold Ltd	Strawberry Hill	62,753	426,265
Halifax Development Ltd	Scotia Square	6,148	7,172
Halifax Transfer Co Ltd	5412 North St	4,156	18,936
K-Right Development Company Ltd	2089 Gottingen St	24,530	183,255
Maritime Life Assurance Company	Maritime Life Bldg 2071 Dutch Village Rd	6,000	24,000
R Martell	5853 College St	18,167	148,775
M E P C Canadian Properties Ltd	Gulf Building 6009 Quinpool Rd	1,000	13,465
G Moser, H Sable & R Conter	6628 Quinpool Rd	8,605	21,915
National Harbours Board	Pier 21 2nd Floor Annex Bldg	1,210	8,204
N S Credit Union League	6074 Lady Hammond Rd	3,180	9,227
N S Govt Employee Association	Corner Spring Garden Rd & Queen St	33,116	179,167
One Sackville Place Ltd	1190 Barrington St	22,579	164,618
Oxford Leaseholds Ltd	Royal Bank Bldg 5161 George St	6,372	38,232
Province of N S	1683 Barrington St	2,475	4,659
Queen Square Development	1888 Brunswick St (01/01/75–31/03/75)	4,934	13,026
Rainnie Holding c/o Gordon B Weld & M H Frank Harrington	Rainnie Dr	14,855	69,228
Revenue Properties Central Developments Ltd	5121 Sackville St	28,934	182,484
Revenue Properties Central Developments Ltd	Hollis Bldg Hollis St	5,050	28,575
Revenue Properties Ltd	Fenwick Bldg 5614 Fenwick St	5,500	29,535
Saint Mary's University	St Mary's University	25,556	189,475
Trizec Equities Ltd	Centennial Bldg	50,388	361,081
Trizec Equities Ltd	Insurance Bldg		

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Nova Scotia—Concluded			
Inverness			
Mrs Davis	Davis Building	1,250	6,000
Kentville			
The Lord Nelson Hotel Ltd	Cornwallis Inn	4,099	24,594
Lakeside			
J F Giquere & P D Caldwell	Church Hall	1,100	7,600
Lower Sackville			
Mssrs C D Davison & Paul T Davis	Commercial Centre Route 1	5,757	18,532
Mulgrave			
Atco (Eastern) Ltd	Mulgrave Trailers	3,120	22,896
New Glasgow			
Atlantic Shopping Centre	Aberdeen Mall New Glasgow	6,250	40,056
Sobey Leased Properties Ltd	Westside Shopping Centre, New Glasgow (01/04/74–31/08/74)	1,200	2,750
Parrsboro			
Chignecto Holdings Ltd	115 Main St Parrsboro	1,900	8,740
Port Hawkesbury			
Monier Chediac	Chediac Bldg (01/04/74–31/08/74)	1,296	2,575
Island Properties Ltd	Church St	4,282	27,682
Spryfield			
Steve Hanias	Bank of Montreal	2,025	12,344
Stewiacke			
Chignecto Holdings Ltd	Main St Stewiacke	1,750	7,750
Sydney			
Darr (C B) Ltd	Cabot House	12,246	68,730
Moosehead Breweries	Moosehead Bldg	2,274	16,055
Truro			
Casey Realty Ltd	Willow Mercury Bldg	3,000	6,600
Corcon Enterprises Ltd	537 Prince St	1,400	5,800
Hanary, Ross Assoc Ltd	45 Commercial St	1,447	6,613
Ryan's Realty Ltd	Ryan's I G A	4,050	6,409
J W Snook Co	Snook Bldg 540 Prince St	1,950	6,825
Windsor			
A Bruce Card	58 Gerrish St	2,140	12,391
Yarmouth			
Fundy Adjustment Bureau Ltd	3 Glebe St (01/02/75–31/03/75)	1,307	1,685
Knarston Taylor	9 Parade St	6,000	11,400
Toulan Construction Inc	Yarmouth Shopping Centre	5,370	35,585
New Brunswick			
Bathurst			
Lomer Basque	Grove Hill Bldg 786 King Ave	13,045	58,220
Keystone Realties	Keystone Place 270 Douglas Ave	1,280	7,168
Campbellton			
Sam Sokoloff Isadore Elefant and Marcel Elefant	C N R Bldg	3,712	16,432
Caraquet			
Victor & Ann Lanteigne	10 Rue du Portage	1,320	12,773
Edmundston			
Central & Nova Scotia Trust Co	Court St	3,487	16,128
Florenceville			
McCain Produce Ltd	McCain Produce Bldg	1,800	12,600
Fredericton			
Armstrong Investments Ltd	590 Brunswick	6,000	86,212
The Brunswick Co	259 Brunswick St	3,105	17,050
Central Mortgage & Housing Corp	Eastern Canada Bldg (01/1/75–31/3/75)	2,675	5,517
Chippins Ltd	Federal Hardware Bldg	3,608	11,010
First Northern Properties Ltd	551 Prospect St	7,380	39,670
Foremost Realty	320 Maple Ave	3,660	42,000
Mark Holdings Ltd	108 Prospect St (01/1/75–31/3/75)	3,471	26,023
Standard Investments Ltd	Eastern Canada Bldg	8,331	41,667
Grand Falls			
Grand Falls Shopping Mall Ltd	Grand Falls Shopping Mall	1,800	11,550
Moncton			
Assumption Mutual Life Insurance Company	236 St George St	7,802	40,826
Assumption Place Ltd	770 Main St	24,247	170,268
Atlantic Shopping Centres Ltd	Terminal Plaza Bldg 1222 Main St	60,167	315,367

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
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Halibuilding Ltd	Bank of Montreal Bldg 5151 George St	59,645	414,030
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Halifax Development Ltd	Scotia Square	62,753	426,265
Halifax Transfer Co Ltd	5412 North St	6,148	7,172
K-Right Development Company Ltd	2089 Gottingen St	4,156	18,936
Maritime Life Assurance Company	Maritime Life Bldg 2071 Dutch Village Rd	24,530	183,255
R Martell	5853 College St	6,000	24,000
M E P C Canadian Properties Ltd	Gulf Building 6009 Quinpool Rd	18,167	148,775
G Moser, H Sable & R Conter	6628 Quinpool Rd	1,000	13,465
National Harbours Board	Pier 21 2nd Floor Annex Bldg	8,605	21,915
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N S Govt Employee Association	Corner Spring Garden Rd & Queen St	3,180	9,227
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Revenue Properties Central Developments Ltd	Hollis Bldg Hollis St	28,934	182,484
Revenue Properties Ltd	Fenwick Bldg 5614 Fenwick St	5,050	28,575
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Trizec Equities Ltd	Insurance Bldg	50,388	361,081

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Nova Scotia—Concluded			
Inverness			
Mrs Davis	Davis Building	1,250	6,000
Kentville			
The Lord Nelson Hotel Ltd	Cornwallis Inn	4,099	24,594
Lakeside			
J F Giquere & P D Caldwell	Church Hall	1,100	7,600
Lower Sackville			
Mssrs C D Davison & Paul T Davis	Commercial Centre Route 1	5,757	18,532
Mulgrave			
Atco (Eastern) Ltd	Mulgrave Trailers	3,120	22,896
New Glasgow			
Atlantic Shopping Centre	Aberdeen Mall New Glasgow	6,250	40,056
Sobey Leased Properties Ltd	Westside Shopping Centre, New Glasgow (01/04/74–31/08/74)	1,200	2,750
Parrsboro			
Chignecto Holdings Ltd	115 Main St Parrsboro	1,900	8,740
Port Hawkesbury			
Monier Chediac	Chediac Bldg (01/04/74–31/08/74)	1,296	2,575
Island Properties Ltd	Church St	4,282	27,682
Spryfield			
Steve Hanias	Bank of Montreal	2,025	12,344
Stewiacke			
Chignecto Holdings Ltd	Main St Stewiacke	1,750	7,750
Sydney			
Darr (C B) Ltd	Cabot House	12,246	68,730
Moosehead Breweries	Moosehead Bldg	2,274	16,055
Truro			
Casey Realty Ltd	Willow Mercury Bldg	3,000	6,600
Corcon Enterprises Ltd	537 Prince St	1,400	5,800
Hanary, Ross Assoc Ltd	45 Commercial St	1,447	6,613
Ryan's Realty Ltd	Ryan's I G A	4,050	6,409
J W Snook Co	Snook Bldg 540 Prince St	1,950	6,825
Windsor			
A Bruce Card	58 Gerrish St	2,140	12,391
Yarmouth			
Fundy Adjustment Bureau Ltd	3 Glebe St (01/02/75–31/03/75)	1,307	1,685
Knarston Taylor	9 Parade St	6,000	11,400
Toulan Construction Inc	Yarmouth Shopping Centre	5,370	35,585
New Brunswick			
Bathurst			
Lomer Basque	Grove Hill Bldg 786 King Ave	13,045	58,220
Keystone Realties	Keystone Place 270 Douglas Ave	1,280	7,168
Campbellton			
Sam Sokoloff Isadore Elefant and Marcel Elefant	C N R Bldg	3,712	16,432
Caraquet			
Victor & Ann Lanteigne	10 Rue du Portage	1,320	12,773
Edmundston			
Central & Nova Scotia Trust Co	Court St	3,487	16,128
Florenceville			
McCain Produce Ltd	McCain Produce Bldg	1,800	12,600
Fredericton			
Armstrong Investments Ltd	590 Brunswick	6,000	86,212
The Brunswick Co	259 Brunswick St	3,105	17,050
Central Mortgage & Housing Corp	Eastern Canada Bldg (01/1/75–31/3/75)	2,675	5,517
Chippins Ltd	Federal Hardware Bldg	3,608	11,010
First Northern Properties Ltd	551 Prospect St	7,380	39,670
Foremost Realty	320 Maple Ave	3,660	42,000
Mark Holdings Ltd	108 Prospect St (01/1/75–31/3/75)	3,471	26,023
Standard Investments Ltd	Eastern Canada Bldg	8,331	41,667
Grand Falls			
Grand Falls Shopping Mall Ltd	Grand Falls Shopping Mall	1,800	11,550
Moncton			
Assumption Mutual Life Insurance Company	236 St George St	7,802	40,826
Assumption Place Ltd	770 Main St	24,247	170,268
Atlantic Shopping Centres Ltd	Terminal Plaza Bldg 1222 Main St	60,167	315,367

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
New Brunswick—Concluded			
Moncton—*Concluded*			
Central & Nova Scotia Trust Co	860 Main St	5,122	15,795
Co-operative Fire & Casualty Co Ltd	C I S Bldg 200 Commercial St	9,640	60,100
Les Entreprises Beau Soleil Ltd	696 Main St	2,364	17,515
Gauvin Constr Ltd	135 Henri Dunant St	25,000	40,998
Hotel Brunswick	981 Main St (01/5/74–31/3/75)	1,984	14,107
MacSpear Investments Ltd	MacSpear Bldg 77 Vaughan Blvd	24,782	153,600
Rubins Ltd	720 Main St (01/9/74–31/3/75)	3,940	14,939
Newcastle			
Tower Realty Ltd	Tower Bldg Henry St	3,815	20,283
Oromocto			
Town of Oromocto	Miramichi Road	3,850	18,898
Richibucto			
Joseph C Robichaud	Main St	2,756	14,309
Sackville			
Casey Realty Ltd	31 West Main St	4,692	21,000
K J & C K Sears	84 West Main St	1,714	23,364
Saint John			
Bank of Canada	75 Prince William St	2,078	12,348
City of Saint John	New City Hall	10,179	64,637
Commercial Equipment Ltd	12 King St	2,834	14,879
Crosby Molasses Co Ltd	Rothesay Ave	7,000	16,980
Metropolitan Dev Ltd	Courtenay Centre	2,000	9,916
Revenue Properties Central Development Ltd	New City Hall	13,715	86,405
Rocca Leaseholds Ltd	Cody Building Prince William St	2,133	12,265
Y M C A	Y M C A Hazen Ave	5,200	27,083
Yaffe Sales Inc	Westmorland Place	1,608	10,452
Shediac			
Shediac Realty Ltd	174 Main St	2,235	9,344
Sussex			
Sussex Mercantile Co Ltd	Main St	1,050	6,600
Tracadie			
Mrs Rita Leger	Main St	1,581	6,886
Quebec			
Acton Vale			
Ville d'Acton Vale	1025 Boulay (1/4/74–9/12/74)	1,100	4,345
Alma			
Alma Construction Ltée	215 Sacré-Coeur (1/4/74–31/8/74)	1,440	3,000
Les Galeries Lac St-Jean	Shopping Centre Les Galeries Lac St-Jean (25/11/73–28/2/75)	4,192	26,549
Les Galeries Lac St-Jean	Shopping Centre Les Galeries Lac St-Jean (1/3/75–31/3/75)	12,055	5,646
Les Galeries Lac St-Jean	Shopping Centre Les Galeries Lac St-Jean (12/7/74–28/2/75)	2,579	8,215
Ancienne Lorette			
Botran Inc	Corner St-Gabriel and Notre-Dame Streets	6,880	34,100
Baie Comeau			
Entreprises Baie Comeau	116 Lasalle (1/4/74–31/1/75)	3,200	21,532
Entreprises Baie Comeau	168 Lasalle (1/4/74–31/1/75)	6,120	20,000
Entreprises Baie Comeau	168 Lasalle (1/2/75–31/3/75)	10,395	10,967
Beauport			
Fabrique Nativité Beauport	Centre Montmorency-Laval	4,500	25,000
Beaconsfield			
S J B Holdings Ltd	186 Sutton Place	9,627	61,385
Beloeil			
Les Placements Alva 16 Ltée	156 Brunelle (1/4/74–30/11/74)	5,036	10,978
Norbert Wehrle	365 Wilfrid Laurier (1/4/74–8/11/74)	1,623	4,785
Berthierville			
City of Berthierville	588 Montcalm	1,287	10,232
Boucherville			
Bupo Inc	Fort St-Louis & Jacques Ménard Sts	13,977	66,478
Brossard			
Place Brossard Shopping Centre	3200 Lapinière (1/4/74–30/9/74)	6,216	49,417
Place Brossard Shopping Centre	3200 Lapinière (1/10/74–31/3/75)	1,275	8,391
Bury			
Thomas G Stokes	Pope St (1/3/75–31/3/75)	671	1,538

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
Quebec–Continued			$
Cap-Chat			
Ville de Cap-Chat	Corner Notre Dame & Hotel de Ville Sts	2,170	8,400
Cap-Rouge			
Bourget, Bourget & Fréchette	Cap-Rouge	1,391	5,465
Chambly			
Place Chambly Ltée	27 Place Chambly (1/4/74–30/7/74)	1,600	6.400
Chandler			
J E Carbonneau	37 Commerciale (1/4/74–31/10/74)	1,900	6,388
J E Carbonneau	Rue Hôtel de Ville (1/4/74–30/11/74)	2,145	7,257
J E Carbonneau	37 Commercial (1/12/74–31/3/75)	2,295	5,355
E Leblanc Co Ltée	163 Commerciale (1/4/74–31/8/74)	1,200	2,300
Charlesbourg			
Atco (Québec Ltée)	8900 Bourassa Blvd	1,560	12,634
Charlesbourg			
Jean-Claude Mathieu	8900 Bourassa Blvd	4,719	16,517
Chateauguay			
Frederico Belmonti	73 boul D'Anjou	2,800	11,100
Place Valencio	102 St-Jean Baptiste	3,000	17,443
Chibougamau			
B C G Engineering	462 Commercial	1,810	6,335
Chicoutimi			
Immeubles Perron Ltée	72 Jacques Cartier West	2,185	12,892
J R Théberge	267 Racine East	7,880	48,099
J R Théberge	Corner Racine & Lafontaine	800	5,360
J R Théberge	267 Racine East	11,580	32,253
Contrecoeur			
Maurice Jacques	127 Principale (1/9/74–31/3/75)	1,479	4,550
Deux Montagnes			
Stephen Uvorsky	Lachapelle Street	1,420	9,391
Dollard des Ormeaux			
Place Haven Shopping Village	3689-91 St-John's Road	4,445	27,537
Dorion			
La Société Immobilière de Vaudreuil Inc	100 Harwood Blvd	2,100	11,549
Dorval			
Allan Zavalkoff & Lewis Greenberg	Orly Bldg	10,049	25,466
Manufactures' Life Inc Co	Air Cargo Bldg	27,930	93,477
Marathon Aviation Terminal	Air Cargo Bldg	12,256	70,507
Department of Transport	Air Terminal	876	5,117
Dorval			
Miracle Mile Industrial Park Corp	2127 North Service Road	37,344	241,667
Revenue Properties Central Developments	9045 Côte de Liesse Road	2,400	16,800
Yvanhoe Corporation	378 Dorval Avenue	1,900	12,000
Drummondville			
Hama Inc	Place du Centre	15,316	93,524
Claude Martin	152 Cockburn	1,200	5,100
Duberger			
Place Charles Baillargeon	2030 boul Père Lelièvre	4,676	21,758
East Broughton Stn			
Mme Morissette-Turcotte	St Joseph (1/8/74–31/3/75)	1,218	3,654
Estcourt			
J J Sénéchal	Principale	840	5,099
Farnham			
Rosaire Rhéaume	104-106 Principale	7,500	47,246
Frobisher Bay			
Government of NWT	NWT Admin Bldg	3,043	30,430
Government of NWT	Ritchie Mechanical Bldg	3,051	30,510
Government of NWT	Anakudluc Bldg	1,412	21,474
Ritchie Mechanical Contractors	Bldg No 52 (1/4/74–14/8/74)	2,000	9,360
Gagnon			
Les Placements Esplanade	Shopping Centre Principale	3,000	18,000
Gaspé			
Les Immeubles Desrosiers	De la Reine	2,907	10,901
P E Lapierre & Fils Ltée	Adams	3,100	14,961
P E Lapierre & Fils Ltée	Adams (1/4/74 -31/8/74)	800	2,500
Gaspé Harbour			
Les Immeubles Desrosiers	Rang I Canton de York (1/8/74–31/3/75)	1,200	4,680

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Quebec—Continued			
Gentilly			
Raymond Poliquin	3050 Bécancour (9/9/74-31/3/75)	2,130	4,376
Granby			
Emilien Ouellette	615 Principale	5,697	35,891
Granby Amusement Corp	135 Principale	2,500	11,250
Grand' Mère			
Paul A Brisson	970, 6e avenue (1/5/74-31/3/75)	4,500	22,688
Greenfield Park			
South Shore Credit Union	200 Churchill	3,627	10,958
Hemmingford			
Municipality of the Village of Hemmingford	Town Hall	1,767	9,896
Iberville			
La Ville d'Iberville	385, 5e avenue	5,562	25,029
Joliette			
Les Immeubles Berthelemy Inc	37 Place Bourget	6,044	36,000
Joutel			
Paul Corriveau	Lot 197 A	950	7,125
Lac Beauport			
Georges Clarke	Du Lac Blvd (1/6/74-31/3/75)	1,980	9,735
Lachine			
Côte St-Luc Bldg Corp	5150 Fairway	13,891	27,090
Greenbro Holdings Inc	2920/2960 Notre-Dame	7,000	36,750
Greenbro Holdings Inc	2920/2960 Notre-Dame (1/1/75-31/3/75)	1,400	7,636
S Tabak	915 Notre-Dame	4,046	20,906
Lac Mégantic			
La Fabrique de la Paroisse St-Agnès du Lac Mégantic	4889 Dollard (1/4/74-31/1/75)	4,360	10,308
Ville du Lac Mégantic	Hotel de Ville	2,280	5,237
LaSalle			
Haiveo Construction Ltd	580 Dollard	204,000	186,800
L'Assomption			
Centre professionnel l'Assomption Inc	180 Notre Dame	3,710	18,039
Laurent Gagnon	3065 St-Pierre	4,090	18,875
Laval			
Côte St-Luc Bldg Corp	4440 Samson	10,120	41,499
Duvernay Shopping Centre	Duvernay Shopping Centre (1/9/74-31/3/75)	9,376	41,113
Edifice G L Inc	3 Place Laval	22,241	130,841
Edifice G L Inc	3 Place Laval (1/10/74)-31/3/75)	4,303	16,478
Elcas Malka	207 Ste-Rose Blvd	4,883	32,500
Les Placements Centreville	850 Montrose	10,100	40,400
Value Development Corp	600, 3e avenue	7,120	36,369
Lebel sur Quesillon			
J Lucien Allard	Lots 1/5/4 TC/1/62	2,725	13,122
Lévis			
Jules Côté	53 Bélair (7/12/74-31/3/75)	3,576	5,478
Les Entrepôts Lévisiens	53 Bélair	8,200	22,960
Les Immeubles G T C Inc	67 Côte du Passage	1,108	6,996
R Tanguay	Place Tanguay (1/5/74-31/8/74)	1,100	2,000
Placements Tanguay	Place Tanguay	24,233	161,149
Longueil			
Appartements Port de Mer Inc	111 Place Charles Lemoine (1/6/74-31/3/75)	993	6,225
Crestview Const Inc	2890 Chambly Road	7,725	54,075
Mayrand Ltd	79 St-Charles (1/4/74-30/4/74)	6,811	1,390
Tresied Corp	Port St-Laurent	60,212	279,744
Veronneau & Cie Ltée	185 St-Jean	25,686	101,530
Ville de Longueuil	100 Place Charles Lemoine	17,736	91,182
Mascouche Heights			
Robert H Wood	Lot 781H17 (24/8/74-31/3/75)	1,105	4,477
Matagami			
Raoul Lemieux	Edifice Lemieux	2,850	15,105
Matane			
Robert Bélanger	39 St-Jérôme (1/4/74-31/8/74)	1,000	2,250
Montmagny			
Després Landry & Ass	17 Place de l'Eglise (1/10/74-31/3/75)	3,208	10,025
Fabrique de Montmagny	St-Thomas de Montmagny (1/4/74-30/6/74)	10,000	8,750
Fabrique de Montmagny	St-Thomas de Montmagny (16/9/74-31/3/75)	9,440	16,874

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Quebec—Continued			
Montreal			
David Adler	1260 Ste-Catherine East	9,810	75,000
David Adler	1260 Ste-Catherine East (21/6/74–31/3/75)	26,350	114,722
Arthree Corporation	1080 Beaver Hall Hill	32,824	216,814
	1080 Beaver Hall Hill (1/4/74–30/4/74)	2,430	1,320
Avmor Realty	5800 St-Denis (1/9/74–31/3/75)	24,951	76,266
Bank of Montreal	155 St James West	17,470	105,868
Royal Bank of Canada	5844 Des Ecores	10,581	42,324
Bonaventure Bldg Inc	510 St Lawrence (1/4/74–30/11/74)	19,399	69,397
Bonaventure Bldg Inc	19 Le Royer	2,793	11,451
Calumet Development Inc	3432 Masson	10,469	77,633
CNR Co	CNR Station	16,034	9,141
	1080 University	222,054	275,000
Campeau Corporation	1700 Berri (1/5/74–31/8/74)	1,240	2,900
Casgrain Commercial Centre	5425 Casgrain	12,812	73,668
Centre Metro Inc	2020 University	38,602	291,026
Century Plaza	110 Cremazie (1/7/74–30/11/74)	20,920	40,711
City & District Trustees Ltd	276 St James West	2,086	9,908
Cohen San Ralph Lizer Jack Richer & Morris Steinberg	625 Dorchester	5,185	40,831
Core Development Corp	2075 University	2,185	16,387
Courrier M H Inc	3035 Hochelaga (1/4/74–31/7/74)	4,384	14,000
Crédit Foncier Franco-Canadien	205 Ste-Catherine	9,000	40,950
Crown Holding Ltd	2120 Sherbrooke East	8,400	7,700
	(1/4/74–31/5/74)	10,305	23,616
	(1/4/74–31/8/74)	23,038	42,640
	(1/4/74–31/7/74)		
	(1/4/74–14/9/74)	8,690	21,773
	(1/4/74–30/6/74)	4,925	6,771
Crown Holding Ltd	640 Ste-Catherine West (1/4/74–30/9/74)	8,276	95,797
Crown Holding Ltd	1255 University (1/4/74–30/9/74)	6,056	11,606
Dinasty Investment	410 St-Nicholas (1/8/74–31/3/75)	9,573	22,009
Esef Construction	10715 Clark	4,304	19,999
Fairview Corp Ltd	550 Sherbrooke (1/4/74–31/5/74)	1,767	1,546
Fairview Corp Ltd	1010 Ste-Catherine	944	5,585
	5858 Côte des Neiges	19,896	92,959
First General Resources Co	110 Cremazie (1/4/74–30/6/74)	20,920	23,856
Foundation Scottish Properties Ltd	1010 Lagauchetière	53,958	326,488
Fourten Investments Corp	410 St-Nicolas (1/4/74–31/7/74)	9,573	12,273
Fréchette Development Corp	1451 Beaubien	8,585	66,600
Fréchette Development Corp	1451 Beaubien (1/10/74–31/3/75)	21,643	68,340
Grenten Arzberger	4205 St-Denis	12,950	74,025
Grenten Arzberger	4205 St-Denis (1/6/74–31/3/75)	5,173	25,865
Grenten Arzberger	4205 St-Denis (1/12/74–31/3/75)	1,650	3,300
Guy Metro Inc	1550 de Maisonneuve (1/4/74–30/4/74)	38,674	95,821
Guy Towers Management Corp	550 Sherbrooke (1/12/74–31/3/75)	10,669	24,005
Dr Jacques Hamel	1179 Henri Bourassa (1/5/74–31/3/75)	6,955	35,065
Hudon Réjean (Banque Royale du Canada)	5844 des Ecores	10,581	42,324
Immeubles Yvon Dalbec (D Salmson)	10715 Clark	4,304	20,000
E Leo Kolber	550 Sherbrooke	129,519	656,541
E Leo Kolber	550 Sherbrooke (1/4/74–30/11/74)	11,000	55,618
E Leo Kolber	550 Sherbrooke (1/6/74–31/3/75)	1,700	8,989
Joseph Kracauer	6850 Sherbrooke (13/11/74–31/3/75)	30,555	71,915
La Cie du Marché Central	805 Marché Central (1/11/74–31/3/75)	2,187	5,103
Lacordaire & Sherbrooke Properties	6220 Sherbrooke (1/8/74–31/10/74)	30,260	34,043
Lacroix R	8615 St-Laurent (1/4/74–30/9/74)	1,100	3,750
Lambert Street Development Ltd	1779 Henri Bourassa (1/4/74–30/4/74)	6,955	3,188
Les Immeubles Trans Quebec Ltd	503 Sherbrooke (1/11/74–31/3/75)	9,933	34,510
Marathon Realties Co Ltd	Windsor Station	6,675	5,100
Marcoux Claude	3035 Hochelaga (1/8/74–31/3/75)	5,280	22,667
McCord Street Sites Ltd	151-195 Du Séminaire	36,493	54,739
Montreal Ltd	Alexis Nihon Plaza	89,666	560,451
Montreal Ltd	Alexis Nihon Plaza (1/4/74–31/7/74)	5,688	11,542
National Harbours Board	Port de Mtl Bldg	72,329	371,810
Northern Electric Co	1134 Ste-Catherine West	6,060	30,300
Office Municipale d'Habitation de Mtl	757 des Seigneurs (7/6/74–31/3/75)	14,190	16,044
Oxford Development Group Ltd	640 Ste-Catherine West (1/10/74–31/3/75)	8,276	106,910
Oxford Development Group Ltd	1255 University (1/10/74–31/3/75)	6,056	11,606

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Quebec—Continued			
Montreal—*Concluded*			
John Pappas	915 Jean-Talon West	1,150	6,037
Henri Paquin J P Paquin & Maurice de Palma	3730 Metropolitain Blvd	16,988	89,293
Henri Paquin J P Paquin & Maurice de Palma	3730 Metropolitain Blvd (1/4/74–31/8/74)	760	2,761
Parthenon Investments Ltd	5655 Marseille	65,000	234,000
Place Bonaventure Inc	Place Bonaventure	4,331	20,572
Place Décarie Inc	5250 Ferrier	28,582	157,167
Place Décarie Inc	5250 Ferrier (1/4/74–31/7/74)	22,721	72,555
Place Dupuis Inc	Place Dupuis	18,716	95,686
Place Frontenac	2600 Ontario (13/12/74–31/3/75)	1,300	2,748
Place Victoria St-Jacques Inc	Place Victoria	23,051	186,307
Place Victoria St-Jacques Inc	Place Victoria (1/4/74–31/5/74)	22,835	28,869
Place Victoria St-Jacques Inc	Place Victoria (1/6/74–31/3/75)	33,787	222,768
Protestant School Board of Greater Mtl	3680 Jeanne Mance (12/12/74–31/3/75)	21,396	13,043
Ed Rapoport	9275-85 Clark	21,400	84,171
Richelieu Entreprises Inc	3450 Ontario	18,696	83,285
Scott Lasalle	535 Fleury East	5,000	23,000
J J Shea Co Ltd	2180 Belgrave Ave	9,500	25,707
Société Nationale de fiducie	1626 St-Hubert	16,900	14,760
Sternthal Realty Comp	1435/58 Alexandre (1/12/74–31/3/75)	8,994	8,844
Three Way Holdings Ltd	910 Sherbrooke West (1/11/74–31/3/75)	32,381	7,048
Travaux Publics du Quebec	Place de la Justice	16,000	104,660
Trutel Entreprises & Frankel Int Ltd	9310 St-Laurent	14,345	62,615
Trutel Entreprises & Frankel Int Ltd	9310 St-Laurent (1/5/74–31/3/75)	2,218	11,019
Trizec Equities Ltd	505 Dorchester West (1/4/74–30/9/74)	17,196	53,639
Trizec Equities Ltd	500 Place d'Armes	20,399	152,021
Trizec Equities Ltd	515 Ste-Catherine West	69,789	291.428
Trizec Equities Ltd	515 Ste-Catherine West (15/8/74–31/3/75)	2,420	9,514
Tynevale Investments Co Ltd	6700 Sherbrooke East	10,930	53,310
Union-Kennedy Corp	625 President Kennedy	54,251	341,607
Universareal Inc	510 St-Lawrence (1/10/74–31/3/75)	19,399	34,698
Wen Maur Holdings Ltd	1515 Antonio Barbeau	60,000	141,590
Wood Way Realty Corp Ltd	666 Sherbrooke West (1/10/74–31/3/75)	3,238	10,321
Yale Properties Ltd	1140 de Maisonneuve (1/4/74–31/3/75)	24,000	119,520
New Richmond			
Immeubles Fradet Inc	Place Richmond	2,650	11,448
Outremont			
Value Development Corp	1435 Van Horne	15,600	103,740
Pierreville			
René Thibault	St-Georges & Gill Sts	1,720	8,975
Pointes-aux-Trembles			
G A G R Holdings Inc	1225 St-Jean Baptiste	9,980	38,582
Pointe-Claire			
Alexina Investments Ltd	Doneganie Street	20,920	85,890
Progressive Holdings Inc	St John's Road	7,038	38,709
Progressive Holdings Inc	189 Hymus Rd	3,277	18,026
Progressive Holdings Inc	189 Hymus Rd (1/5/74–31/3/75)	2,350	11,848
Port-Alfred			
Immeubles Thibeault Ltée	411–1st Avenue	1,400	5,600
Port-Cartier			
Roch Gagné	53 Parent Avenue	1,585	12,124
Roch Gagné	53 Parent Avenue	1,093	7,651
Gabriel & Emma Pelletier	110 Portage des Mousses (1/5/74–31/3/75)	1,500	11,000
Gabriel & Emma Pelletier	110 Portage des Mousses (1/4/74–30/4/74)	1,500	488
Quebec			
Marcel Adams	100 d'Youville (1/11/74–31/3/75)	3,323	8,585
Marcel Adams	100 d'Youville (1/8/74–31/3/75)	3,611	19,176
Marcel Adams	100 d'Youville (1/4/74–31/10/74)	3,323	10,926
Bois-Fontaine Inc	Centre Bois-Fontaine	25,798	173,166
Campeau Corporation	Le Claridge Building (1/2/75–31/3/75)	2,150	2,150
Campeau Corporation	Le Claridge Building	6,673	32,030
Conseil Ports Nationaux	Gare Maritime Champlain	262,375	33,112
Edifice Le St-Laurent Inc	250 Grande Allée	840	5,040
Grondin Lebel Morin	Le Claridge Building (1/4/74–31/3/75)	200	4,920
Les Immeubles Liégeois Inc	Place des Chênes Inc	22,860	153,793
Immeubles St-Roch Inc	215 Caron (1/4/74–30/6/74)	27,160	32,049
Merton Investments	1535 Chemin Ste-Foy	3,800	24,476

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Quebec–Continued			
Quebec–*Concluded*			
Merton Investments	1535 Chemin Ste-Foy	3,200	20,548
Merton Investments	1535 Chemin Ste-Foy	20,310	114,949
Placements Euro (Québec) Ltée	Montcalm Building (1/4/74–30/11/74)	5,885	25,968
Place Québec Inc	2 Place Québec	5,050	44,388
Place Québec Inc	2 Place Québec (1/1/75–31/3/75)	8,100	22,275
Place Québec Inc	2 Place Québec	12,652	92,464
Place Québec Inc	2 Place Québec (1/6/74–31/3/75)	4,246	26,653
Place Québec Inc	2 Place Québec (1/8/74–31/3/75)	2,400	12,480
Société Immobilière Clair-Bois	50 St-Jean (18/4/74–30/5/75)	10,956	6,848
Société Immobilière Clair-Bois	50 St-Jean (1/8/74–31/3/75)	3,300	11,000
Québec West Y M C A	835 St-Cyrille (1/6/74–31/8/74)	1,160	2,000
Repentigny			
S B I Properties Ltd	155 Notre-Dame (1/6/74–31/3/75)	2,600	15,005
Mini Centre Inc.	(1/12/74–31/3/75)	889	2,000
Richmond			
Les Entreprises Gilduc Inc	109 Coiteux (1/8/74–31/3/75)	3,023	11,789
Rimouski			
Le Séjour Inc	St-Germain Street	16,340	62,320
Trust Général Canada	Vimy Building	1,900	7,030
Rivière-du-Loup			
Centre d'Achats	Shopping Centre		
Rivière-du-Loup	Rivière-du-Loup	13,547	94,490
St-Jean-Port-Joli			
Comm. Municipale des Loisirs	Collège Fleury (1/1/75–31/3/75)	3,086	2,777
St-Jérôme			
Caisse Pop St-Jérôme	190 Parent	2,370	10,615
Caisse Pop St-Jérôme	190 Parent (1/5/74–31/3/75)	1,121	5,395
Evêché de St-Jérôme	236 du Palais	5,000	26,000
Germain Johnson	225 du Palais	11,800	37,781
St-Laurent			
Liguro Investments Ltd	790 Laurentian	3,648	23,329
Parthenon Investments Ltd	125 Gagnon (1/4/75–27/2/75)	19,200	45,833
Edward Rapoport	645 Mtée de Liesse	18,000	36,000
Louis Schreiber	4750 Bourg	9,500	26,125
Hurt & Urs Strozynski	665 Mtée de Liesse	39,495	59,242
St-Léonard			
Maumax Properties	2500 Viau	31,185	165,038
St-Michel			
Ralph Lazar & Anne Smith	7640 St-Michel Blvd	23,400	53,000
Ste-Adèle			
Robert de Fougerolles Mary Elisabeth Bridges	110 Valiquette	2,230	11,449
Ste-Agathe des Monts			
Yvan Charbonneau	65A St-Vincent	1,641	8,830
St-Basile le Grand			
Bonaventure Rocheleau	Lot 459	1,545	9,965
St-Eustache			
Les Centres d'Achats Beauward Ltd	367 Sauvé	1,100	5,390
Place St-Eustache Ltd	367 Sauvé	2,324	14,797
St-Fabien			
Raynald Voyer	108 Principale Street (1/12/74–31/3/75)	1,026	2,000
St-François Montmagny			
Jean Paul Bolduc	Principale Street	1,138	5,080
St-Georges Beauce			
Benoit Morin	290–1st Avenue	1,200	6,000
St-Hubert			
Côte St-Luc Bldg Corp	5875 Chambly	11,256	40,899
St-Hyacinthe			
Omer Bernier & Damien Lapalme	2195 Ste-Anne	5,974	31,364
St-Hyacinthe			
Les Centres d'Achats Beauward Ltée	Laframboise	2,350	12,102
St-Isidore de Laprairie			
J C Lanctot	St-Régis	1,100	5,050
St-Jean			
Les Investissements Seigle Inc	320 du Séminaire	6,584	35,730

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Quebec—Continued			
Ste-Anne-Des-Monts			
Guy Pelletier	Rue Principale	3,000	17,640
Ste-Foy			
Mozart Ltée	Le Grandin Building (1/4/74–31/10/74)	2,500	10,496
Mozart Ltée	Le Grandin Building (1/3/74–31/10/74)	900	3,780
Mozart Ltée	Le Grandin Building (1/11/74–31/3/75)	3,400	8,429
Les Immeubles Delrano Inc	Place Laurier	6,305	37,902
Les Immeubles Roussin	Watt Street (15/10/74–31/12/74)	10,800	12,800
Place Vieille Capitale Inc	Place Vieille Capitale (1/4/74–31/3/75)	10,033	49,814
Place Vieille Capitale Inc	Place Vieille Capitale (1/9/74–31/3/75)	868	4,329
Place Vieille Capitale Inc	Place Vieille Capitale	3,508	27,538
Place Vieille Capitale Inc	Place Vieille Capitale (1/4/74–31/8/74)	900	3,700
Wilfrid & Desmond Rourk	840 Ernest Gagnon	23,287	106,162
Société Couillard & Ruel	Shopping Centre Innovation (1/8/74–31/3/75)	11,086	44,418
Société Couillard & Ruel	Shopping Centre Innovation (1/12/74–31/3/75)	4,195	9,819
Société Delta Inc	Delta Building	6,100	8,286
Société Delta Inc	Delta Building (1/2/75–31/3/75)	3,475	4,199
Ste-Julienne			
Caisse Pop de Ste-Julienne	Cartier St	1,098	5,400
Ste-Marie Beauce			
Mme L P Lacroix	226 Place de l'Eglise	2,349	13,859
Ste-Perpétue			
Ludovic Pellerin	Route 24	1,330	5,000
Ste-Thérèse de Blainville			
J G Filliatrault	50 Turgeon	1,500	6,750
Les Immeubles Blainville	33 Blainville	5,547	23,576
Les Entreprises C F G Inc	204 Labelle (1/8/74–31/3/75)	6,300	24,400
Senneterre			
Charles Prévost	273–3e Avenue	3,390	17,850
Sept-Iles			
Roch Pelletier	372 Brochu Avenue	1,208	5,434
Entreprises Cunial Ltée	361 Noël Avenue	3,375	28,475
Entreprises Cunial Ltée	350 Smith Street	9,600	91,992
Entreprises Cunial Ltée	700 Laure Avenue	4,478	41,463
Entreprises Cunial Ltée	690 Laure Avenue	1,672	14,212
Entreprises Cunial Ltée	700 Laure Avenue (1/4/74–31/8/74)	560	2,250
Shawinigan			
Les Immeubles Gendron Inc	14th Avenue	25,390	33,485
Metropolitan Life Ins Co.	465–5th Street	3,777	8,687
Société Pilston Inc	695 Station (1/1/75–31/3/75)	9,221	14,236
Sherbrooke			
Adm Valver Ltée	25 Villington	5,000	26,649
Bilsar Ltée	1335 King West	4,566	26,985
Paul Bourque	2385 Hertel	2,400	5,280
Centre Commercial Sherbrooke	437 King Street West	10,950	49,275
King Street Properties	2435 King West	2,370	12,087
Patrick Larkin	31 King West (1/4/74–31/8/74)	3,000	2,790
Sillery			
Pierre Tardif Inc	1120 Ch St-Louis	2,400	24,793
Pierre Tardif Inc	1120 Ch St-Louis	12,000	90,000
Wilfred & Desmond Rourke	1040 Belvédère	53,129	281,040
Sorel			
Les Placements Charlevoix Inc	13A Georges (1/12/74–31/3/75)	4,756	8,957
Terrebonne			
Ernest Beausoleil	878 des Seigneurs	2,122	10,398
Thetford Mines			
Edifice G F Enr	Gosselin Building	2,444	15,886
Trois-Rivières			
Morgan Trust Co	Bonaventure Bldg	1,200	5,570
Morgan Trust Co	Bonaventure Bldg (1/4/74–30/6/74)	8,172	8,130
Pollack Properties Ltd	225 Desforges	21,500	120,795
Pollack Properties Ltd	225 Desforges (1/2/75–31/3/75)	1,702	1,688
Quemont Investments Ltd	Royal Trust Bldg	3,737	18,872
Yrego Ltée	1554 Notre-Dame (1/1/75–31/3/75)	2,860	5,250
Place du Centre Trois-Rivières Inc.	950 Royale (5/7/74–31/3/75)	14,700	64,881

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Quebec—Concluded			
Val d'Or			
Yvon & Egide Aubé	550—3rd Avenue	5,798	27,538
Habit & Central Ltée	Central & Napoléon	8,400	45,280
Valleyfield			
Centre Valleyfield Ltée	50 Dufferin	5,495	27,710
Verdun			
Metropolitan Structure of Canada Ltd	800 Chemin du Golf	65,000	120,890
Metropolitan Structure of Canada Ltd	100/12/14/62 Chemin du Golf (9/12/74—31/3/75)	29,820	16,801
Ville des Hurons			
Succ J A Vincent	Post Office Street	2,010	5,326
Ville Vanier			
Laurent Gagnon	1285 Charest Blvd	12,000	63,600
Westmount			
Paleoski Alper Feinstein & Chodos	4018 Ste-Catherine West	12,973	58,379
Services des Ondes Ltée	3665 Ridgewood	92	5,000
Toulon Construction Ltée	4018 Ste-Catherine West (1/5/74—31/3/75)	5,000	27,500
Value Development Corp	4221 Ste-Catherine West	3,725	18,436
Value Development Corp	4225 Ste-Catherine West	10,582	87,500
Quebec—Capital Region			
Aylmer			
Robert Johnson in Trust Placements Suro (Quebec) Ltée	161 Principal Street (1/4/74—31/1/75)	2,000	5,233
Vanier Leaseholds Ltd	«Les Galeries Aylmer» (9/12/74—31/3/75)	4,789	8,245
Buckingham			
La Fabrique De La Paroisse St Gregoire De Nazianze	150 McLaren St	2,522	10,088
Mr Jacques Lefebvre	Lefebvre Building (1/4/74—31/1/75)	1,563	5,340
Cheneville			
Josephine Pilon	General Store (1/4/74—31/12/74)	975	1,274
Gatineau			
Mrs A Rouleau	Capri Club	3,348	12,647
Hull			
Amyot & Fils Ltée	279 St Joseph Blvd (1/6/74—31/3/75)	1,085	4,005
Brontor Inc	Fontaine	216,342	999,333
Centre d'Achats Cartier Ltée	Place Cartier (1/5/74—31/3/75)	5,710	28,788
Duroc Enterprises	Place Vincent Massey	306,836	1,339,112
Estate of the late Ovilla Côté	Côté Building (1/4/74—31/8/74)	8,110	3,752
Gilbert Brisson	(1/9/74—31/3/75)		8,251
Eurocommerce Realty	Achbar Building	1,320	10,415
Granum Ltd	Connor Building	129,588	192,865
Les Immeubles Themis	Themis Building	1,277	5,747
Lariviere Roland	Lariviere Building	23,663	63,890
Marcel Legris & Bernard Deriger	CKCH Building (1/5/74—31/3/75)	6,192	34,907
National Capital Commission	Woolworth Building (1/4/74—31/4/74)	8,010	
	(1/5/74—31/3/75)	12,910	43,141
R E Deschamplain Co Ltd	Deschamplain (15/5/74—31/3/75)	716	3,938
Lucerne			
Collette Brazeau St Gelais	St Gelais (18/11/74—31/3/74)	7,377	7,291
Maniwaki			
Town Council of Maniwaki	Old Government of Canada (22/5/74—31/3/75)	1,100	1,657
Mont Laurier			
Les Galeries Du Boulevard Inc	515 Boulevard Paquette (9/9/74—31/3/75)	3,060	9,429
Mrs E D'Aoust	671 Rue De La Madone	1,250	6,000
Noranda			
Jean Pierre Bonneville	Glenor Building (5/4/74—1/1/75)	3,565	
	(1/1/75—31/3/75)	3,747	14,794
Pointe Gatineau			
John Assad	131 Greber Boulevard	15,158	48,506
Rouyn			
Immeubles D L Inc	15 Gamble St (1/4/74 31/12/74)		35,755
Raoul Laquerre (P/A)	(1/1/75—31/3/75)	8,592	12,179
Shawville			
Mr Moses Litwack	Victoria St P O	2,200	11,899
Saint-André-Avellin			
Le Centre d'Accueil La Petite Nation	76 Rue St André (1/11/74—31/3/75)	125	78

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Ontario—Capital Region			
Arnprior			
Kingdon Holding Ltd	166 Daniel Street (1/11/74–31/3/75)	492	1,025
Bells Corners			
Armand Lanctot (R W Ashton, Assignee)	Postal Station H	6,181	29,332
Glenview Management Ltd	Walburn Building (31/12/74–31/3/75)	18,276	26,560
Brockville			
Industrial Avenue Realties Ltd	Brockville Shopping Centre	37,136	42,600
Cornwall			
Cornwall Columbus Club	Knights of Columbus	9,845	44,919
Corporation Of The City of Cornwall	340 Pitt Street	9,305	45,900
Mr Howard Lough	Lough Building	3,026	17,000
Royal Bank of Canada	Royal Bank (1/4/74–30/9/74)	2,700	1,800
132 Second Street East Inc	132 Second Street	19,393	93,858
Delta			
Kigiak Management & Development	Main Street	1,110	6,131
Hazeldean			
A Goldberg In Trust	Vacant Land (1/4/74–31/8/74)	21,490	250
Admiralty Developments	Vacant Land (1/9/74–31/3/74)	21,490	350
Kanata			
Admiral Leaseholds Ltd	Kanata Industrial Mall	46,083	116,004
Campeau Corporation	Shopping Centre	1,080	3,812
Lyndhurst			
Mrs D Lawlor	Webster Building	1,170	5,500
Maxville			
W R MacEwen Ltd (Formerly Mercury Enterprises)	Post Office	1,100	6,150
Navan			
Mr W R MacEwen	Post Office	1,100	5,740
Ottawa			
Aberdeen-Preston Holding Ltd (c/o Ron Engineering & Construction Ltd)	Smith Transport	10,983	32,000
Abrams Realty	Abrams Building	30,339	109,568
H Addleman, A D Addleman & I Betcherman	Betcherman Building	4,453	13,359
Admiral Leaseholds Ltd	Carleton Refrigeration (1/4/74–31/10/74)	70,326	
	(31/10/74–31/3/75)	70,296	98,234
Admiral Leaseholds Ltd	Lancaster Building	49,792	121,398
Admiral Leaseholds Ltd	1117-1125 Newmarket (15/4/74–31/3/75)	19,047	41,051
Admiral Leaseholds Ltd	Tippett–Richardson (24/9/74–31/3/75)	71,336	64,922
H Ala-Kantti & J Liff (c/o ARC Investments)	Ala-Kantti-Liff Building	5,953	16,488
270 Albert Realty Ltd	Martel Building (2/1/75–31/3/75)	85,959	178,222
Algonquin College	Colonel By Campus	31,514	126,252
R W Ashton	Ashton Press	31,940	82,540
G Aselford Ltd & J Walton Martin Ltd	Queen Street West	23,888	93,246
J Assad	Julianna Apartments	2,055	12,262
E W & T C Assaly	1305 Richmond Road (12/8/74–31/3/75)	1,100	22,479
Athlone Investment Ltd	Brill's Interior	6,226	12,452
Beach Foundry Ltd	Beach Foundry	3,500	13,883
R A Beamish Stores Co Ltd	Beamish Building	22,558	67,674
Bechard Investments North Bay Ltd	National Drug Building	28,300	78,612
Billcliff Ltd	Billcliff Warehouse	37,357	52,062
Billcliff Ltd	RCA Victor	16,000	21,600
R L & R Blackburn (1962) Ltd	Blackburn Building	67,194	18,566
Bona Building & Management Co Ltd	Vanier Building	128,100	638,489
M A Booth & The Royal Trust Co	Booth Building	38,469	14,219
Boyd Moving & Storage Ltd	Boyd Building	13,277	29,083
P E Brule Co Ltd	1501 Sieveright Road	11,441	33,102
Cadillac Commercial Properties	Cumberland Place	167,321	1,030,671
Cadillac Development & Tergan Developments Ltd	Keyes Supply	25,011	60,654
Calbro Corporation	Prudential Life (1/10/74–31/12/74)	4,100	3,581
Campeau Construction Co Ltd	Centennial Towers	359,165	1,312,970
R Campeau & A Cadieux (c/o Campeau Corporation Ltd)	Colonel By Towers	17,730	73,950
Campeau Corporation Ltd	Journal 2 (16/1/75–31/3/75)	263,430	304,430
Campeau Corporation Ltd	Journal Tower (New)	225,051	1,616,167
Campeau Corporation Ltd	Tower A Place de Ville (1/4/74–10/9/74)	234,336	
	(11/9/74–31/3/75)	235,179	1,398,615
Campeau Corporation Ltd	Tower B Place de Ville	294,433	1,803,057
Campeau Corporation Ltd	Tower C Place de Ville	540,070	3,135,871
Campeau Corporation Ltd	Centre Block Podium Place de Ville	53,324	310,629
Canadian General Electric Co Ltd	CGE Building	13,698	20,547

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Ontario—Capital Region—Continued			
Ottawa—*Continued*			
Canadian Teachers Federation	Trafalgar House	5,684	30,883
Carleton University	St Patrick's College (6/5/74–6/8/74)	8,356	7,050
Carlingwood Properties Ltd	Postal Station "J"	10,405	29,747
Carlingwood Shopping Centre Ltd	Carlingwood Shopping Centre	20,000	88,778
A A & A B Carswell	Carswell Building	8,200	15,300
Cebow Holdings Ltd	Cebow Building	21,516	97,709
Chomley Investments Ltd	Chomley Building (7/1/75–31/3/75)	113,789	171,976
J D Cipera (Fitzsimmons Adams & Co Ltd P/A)	American Can Bldg	45,838	62,996
J D Cipera	Sovereign Building	2,784	11,857
City Centre Development (Ottawa) Ltd	City Centre (1/4/74–31/12/74)	78,035	
	(1/1/75–31/3/75)	81,031	282,436
Civil Service Co-op Credit Society	400 Albert Street	13,137	64,377
Connelly Building (c/o Bank of Nova Scotia)	Connelly (Kaladar)	23,393	35,323
331 Cooper Ltd	Nicol Building	24,250	98,875
J E Copeland	Copeland Building	55,000	230,000
Corbet Investments	Corbet Building	6,463	26,780
Corbet Investments	Shirden Building	9,936	31,540
G A Crain & Sons Ltd	Crain Building	5,800	20,880
Cyrand Investments (Canada Permanent Trust P/A)	Century Building	125,325	595,182
D M & M Realty	2378 Holly Lane	52,568	205,056
Darmont Holdings	Darmont Building	12,666	47,474
Dustban Enterprises	25 Pickering Place	14,300	71,373
Dustbane Enterprises	Taxbox Building	10,520	25,467
J B Ebbs (President Prescott Realty Ltd)	427 Preston Street	3,265	16,994
200 Elgin Ltd	Elgar Building	118,330	427,252
Entron Ltd	Language Building (1/4/74–31/10/74)	15,900	30,608
Fenton Realty Ltd	Wesley Building	1,600	7,860
C A Fitzsimmons & Co (Agents for Hydro Electric Commission of the City of Ottawa)	Ottawa Electric (6/12/74–31/3/75)	3,561	5,148
M Fitzsimmons	Prudential Life (1/4/74–30/9/74)	4,100	7,163
Fournier Van & Storage	1360 Leeds Street (1/4/74–31/12/74)	425	1,148
J Freedman (P/A: Equity Management International Ltd)	R C M P Workshops	42,016	121,846
J Freedman Lehnorff & Second (Canada) Ltd	United Trust	10,006	49,051
Freedman Realty Co Ltd	185 Somerset	6,176	27,174
Freedman Realty Co Ltd	Queensway Towers	20,118	94,772
R M Gencher	Genco Building	1,945	14,295
Gerku Investments	National Museum	121,139	198,000
Gillin Engineering & Construction Ltd	Gillin Building	88,160	316,102
Gillin Engineering & Construction Ltd	Sir Richard Scott (19/7/74–27/8/74)	113,300	
	(28/8/74–12/9/74)	167,660	
	(13/9/74–31/3/74)	208,430	849,337
Goldfan Holdings Ltd & The Cadillac Fairview Corp Ltd	819 Wellington St (14/1/75–31/3/75)	23,968	10,353
H & L Goldstein, I Shalon & M Feig	Goldstein Building	35,074	157,681
Grannum Ltd	Jelnor Building	25,997	135,137
H M Grant Ltd	Grant Unsworth	13,804	34,460
Greenside Developments Ltd	Fraser Building	65,389	32,477
J A & H S Haberman	Haberman Building (1/4/74–31/7/74)	2,600	3,597
M Heit (H J & S Litwin P/A)	Ottawa Motor Sales	29,700	35,131
Holcan Ltd	Trebla Building	128,658	577,679
Immeubles Laurentian Realties	Bourque Memorial	227,149	794,917
Immeubles Laurentian Realties	Sir Wilfrid Laurier	311,862	982,833
Instant Offices Ltd	Tower 'A' Place de Ville	9,236	50,798
Industrial Avenue Realties Ltd	Bonaventure Building (1/4/74–31/5/74)	60,000	40,090
International Development Research Centre	60 Queen Street (1/4/74–18/7/75)	9,190	
	(19/7/75–31/3/75)	14,369	90,114
Irvok Investments	Dibblee Building	19,766	70,000
Jelnor Holdings Ltd	Kelly Building	19,735	76,637
Journal Publishing Co	Journal Building (New)	13,866	78,690
Kenting Earth Sciences Ltd	Spartan Aero (1/4/74–30/11/74)	14,666	41,397
Kenting Earth Sciences Ltd	Spartan Hanger	16,573	35,000
Labour Centre, CLC	CLC Building	5,429	29,623
Labour Holdings Ltd (c/o Metcalfe Realty Ltd)	Royal Trust	3,151	20,516
Landis Realty Ltd	Maple Leaf	16,133	37,018
Levine Realty Co Ltd Canada Permanent Trust Co (Assignee)	Brunswick Building	43,630	153,762
L'Institute Canadien Français d'Ottawa	French Canadian Institute	5,808	21,490
D B & J Loeb	Bonaventure	60,000	7,764

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Ontario—Capital Region—Continued			
Ottawa—*Continued*			
Logawi Holding Ltd	Palef Building (1/8/74–31/12/74)	6,443	
	(1/1/75–31/3/75)	26,122	66,957
3 M Construction	2413 Holly Lane	16,972	71,622
Manufacturers Life Insurance Co	Pickering Building	87,812	416,131
T E McLaughlin Development Assoc Ltd	Temdal Building	4,454	23,829
McRae Holdings Ltd	Imperial Building (1/4/74–2/5/74)	4,368	
	(3/5/74–31/1 1/74)	10,780	
	(1/12/74–31/3/75)	11,044	53,885
M E P C Canadian Properties Ltd	Hope Building (1/4/74–30/4/74)	8,925	716
M E P C Canadian Properties Ltd	Spartan Building (2/5/74–31/11/74)	5,733	
	(1/12/74–31/3/75)	20,399	51,288
M E P C Canadian Properties Ltd	Victoria Building (1/4/74–30/4/74)	44,459	18,068
Merkburn Holdings Ltd	Merkburn (1/4/74–5/8/74)	9,000	
	(6/8/74–14/10/74)	24,880	
	(15/10/74–31/3/75)	40,484	89,074
Metcalfe Realties	Burnside Building	11,845	66,114
Metcalfe Realties	Fuller Building	54,343	249,721
Metcalfe Realties	MacDonald Building	99,070	394,600
Metcalfe Realties	Metcalfe Building	93,265	407,738
Metcalfe Realties	Varette Building	47,105	259,992
Metropolitan Trust Co	Palef Building (1 /4/74–31/7/74)	27,580	
	(1/8/74–31/12/74)	21,380	70,789
Micro Systems Interests Ltd	IGA Building	22,036	95,599
Narono Holdings Ltd	Export Development Bldg	140,949	725,051
Narono Holdings Ltd	Narono Building	109.490	531,379
National Capital Commission	Canada Permanent Trust Bldg	12,000	42,000
National Capital Commission	George Building (1/4/74–30/9/74)	14,461	18,076
National Capital Commission	Gestetner Building	5,409	15,439
National Capital Commission	Loeb Building	15,000	26,400
National Capital Commission	McDougal Building (1/4/74–30/4/74)	9,044	2,073
National Capital Commission	Mines Bldg	18,624	22,945
National Capital Commission	7 Murray Street	16,454	24,681
N D M Leaseholds	Bankal Building	9,993	42,419
N D M Leaseholds	Commonwealth Building	11,802	50,656
N D M Leaseholds	Laurier O'Connor (6/8/74–31/3/75)	3,002	44,716
NDM Leaseholds	Teron Building	25,730	116,948
Nesrallah Investment Co Ltd	Laurentian Towers	7,173	25,228
North Cooper Ltd	Halifax Building	21,555	111,181
Charles Ogilvy	Ogilvy Annex	26,350	96,756
Olympia York Development Ltd	Place Bell Canada	433,979	2,566,158
Ottawa Commercial Realties	Berger Building (1/4/74–31/4/74)	183,726	
	(1/5/74–31/3/75)	183,944	843,788
Ottawa Commercial Realties	Canada Building	198,675	672,303
Ottawa Commercial Realties	National Building	131,140	590,088
Ottawa Elgin Investments	Lord Elgin Plaza	20,138	143,298
Ottawa Elgin Investments (Canada Permanent Trust Co Assignee)	Lord Elgin Plaza	255,787	1,239,062
Ottawa Montreal Enterprises	Totem Lanes Bldg	61,773	213,946
Pebb Enterprises	Pebb Building (1/4/74–31/4/74)	26,727	10,691
Pebb Enterprises	Riverside Medical Bldg (1/4/74–30/4/74)	10,164	4,387
L & S Progosh	Progosh Building (1/4/74–30/4/74)	30,106	6,749
L & S Progosh (P/A, A H Fitzsimmons & Co Ltd)	Progosh Building (1/5/74–31/3/75)	30,106	74,236
Queenwest Developments Ltd	1159 Newmarket Street (18/10/74–31/3/75)	14,558	24,517
K Radnoff In Trust (c/o Naftel Enterprises)	Greenburg Building (1/6/74–31/3/75)	6,431	26,173
161 Realty Ltd	Sir Guy Carleton Bldg	178,985	771,249
381 Realty Ltd	Kent Professional Bldg (1/4/74–22/7/74)	16,530	
	(23/7/74–31/3/75)	17,624	107,850
Regin Properties Ltd	Concord Building	64,715	267,159
Riverside Terrace Ltd	Kenson Building	27,796	150,878
Riverside Terrace Ltd	Pebb Building (1/5/74–31/3/75)	27,492	120,659
Riverside Terrace Ltd	Riverside Medical Bldg (1/5/74–31/3/75)	10,164	48,258
A I Rosenberg & M Rosenblood	Sanitary Laundry Bldg	40,285	162,075
Rockford Developments Ltd (c/o Triumph Management)	Kent Albert Bldg	142,759	631,753
Sanco Ltd	Trafalgar Building	21,774	92,924
Sardina Investments Ltd	Bonaventure Building (1/6/74–28/2/75)	60,000	176,501
S B I Management Ltd	Billings Bridge Plaza	24,000	90,294

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Ontario—Capital Region—Concluded			
Ottawa—*Concluded*			
Secemb Investments Ltd (c/o Regent Vending Machines)	Johnannsen Building	19,580	26,041
S Shabinsky, D Reid S Greenberg, H Cohen, M Grig & H Goldstein (c/o Devonshire Investments Ltd)	O'Connor Building	59,500	275,744
Sheffield Industrial Park Ltd	717 Belfast Road	12,369	68,589
Shenkman Corporation Ltd	Shenkman Building	7,044	28,176
Sherdin Investments	Majestic Building	23,025	97,856
171 Slater Realty	Vanguard Building	151,302	710,851
Sperry Gyroscope	Sperry Gyroscope Bldg	22,000	72,160
St Lukes Lutheran Church	St Lukes School	8,000	26,800
Standard Life Assurance Co	Congill Building	187,710	970,565
Surgenor Pontiac Buick	Post Office Garaga & Parking Lot (1/4/74–31/12/74)	41,000	4,500
Trebla Investments Ltd	Trebla Building	3,155	14,166
Uni-Form Properties Ltd	Uni-Form (5/9/74–31/3/75)	30,437	51,291
Union Du Canada Assurance	Union Du Canada Bldg	49,200	230,540
Union Properties (Ontario) Ltd	Union Electric Bldg	28,628	109,667
Uniprop Holdings Ltd	Empire Building	16,549	78,608
Urbanetics Ltd	Language Building (1/11/74–31/3/75)	15,900	34,847
J Vagner	Greenburg Building (1/4/74–31/5/74)	5,575	4,421
Vedic Investments Ltd (c/o Rudberg Development Corporation (1972))	Vedic Building	23,553	89,295
Warner (Ottawa) Realty Ltd	Warner Building	58,263	120,604
Westcliff Investments	Westcliff Building	9,522	18,820
Wilkinson Investments (c/o C A Fitzsimmons & Co)	Birks Building	21,955	7,210
Zeev Vered & Besner	Vered Building	35,571	168,236
Pembroke			
Juno Developments Ltd	Pembroke Mall	4,708	22,503
Perth			
P & B Building (c/o S Program)	South Side Lansdowne Street	14,000	43,404
Sarsfield			
A Belanger	Greenwood Cheese Bldg	9,211	23,027
Smith Falls			
Pepperidge Properties Ltd	25 William Street	5,475	23,953
Vanier			
Bona Building & Management	Place Vanier Tower "A"	183,801	842,550
Bona Building & Management	Place Vanier Tower "B"	215,720	1,002,435
L Damphouse	Damphouse Building	9,630	21,667
Levinson-Viner Ltd (In Trust)	McArthur Shopping Centre	1,560	8,190
Whitney			
T D Cannon	Post Office (1/4/74–31/8/74)	644	896
Williamsburg			
Kigiak Management Development	Post Office	1,110	6,000
Ontario			
Agincourt			
Avram Properties & Development	2918 Sheppard Avenue East	1,381	10,703
Ajax			
Steevad Investments Ltd	174 Harwood Avenue South	2,028	13,679
Amherstview			
J Earl McEwan Ltd	Shopping Centre	1,051	5,700
Barrie			
Civic Square Tower Barrie Limited	70 Collier Street (1/3/75–31/3/75)	2,340	1,421
Consolidated Bldg Corp Ltd	Shopping Plaza	3,500	13,125
Marathon Realty Co Ltd	136 Bayfield Street	20,299	142,670
Oro Investments Ltd	110 Dunlop Street	1,335	8,677
Scanti-Investments Ltd	320 Bayfield Street	2,550	15,300
Belleville			
Harwest Incorporated	3 Applewood Drive (1/1/75–31/3/75)	6,745	11,509
N S Investments	133 Dundas Street E	6,117	29,492
Olympia & York Developments Ltd	494 Dundas Street E	61,000	234,920
Pan Properties Ltd	220 Adam Street (1/8/74–31/3/75)	8,000	13,333
S & A (Belleville) Investments Ltd	257 North Front Street (18/10/74–31/3/75)	6,375	21,806
Blenheim			
Town of Blenheim	Post Office	3,500	10,000
Bramalea			
Chinguacousy, the Corporation of the Township of	150 Central Park Drive	6,410	37,050

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Ontario–Continued			
Brampton			
Alliance Bldg Corp & Brysan Industrial Developments	158 Kennedy Road	10,287	32,918
George Street Investments	20 Nelson Street	2,070	15,363
Queens Square Bldg Ltd	24 Queen Street E	7,784	33,188
Burlington			
J J H Drafting Service Ltd	440 Elizabeth Street	3,910	18,700
Marydale Construction	4043-4045 New Street	5,606	34,477
Chatham			
Brad-Lea Meadows	615 Grand Avenue (1/6/74–31/3/75)	1,000	4,250
Collingwood			
N & A Atkinson Ltd	13 Hurontario Street	3,420	9,013
Mr Clare A Trott	72 Hurontario Street	1,800	5,850
Concord			
Bonneville Homes Ltd	Highway 7 & Keele Street	3,076	16,330
Coppercliff			
Larch St Development Ltd	12 Serpentine Street	4,000	10,325
Don Mills			
Danforth Holdings Co	220 Lesmill Road	51,597	103,343
75 The Donway West	75 The Donway	34,680	196,248
Olympia & York Developments Ltd	789 Don Mills Road	133,155	664,547
Olympia & York Developments Ltd	24 Ferrand Drive	52,780	354,575
Radio Properties Ltd	15 Dyas Road	5,268	19,605
John A Watt	26 Lesmill Road	13,656	40,002
Dorchester			
Harold E Dundas	Post Office	1,569	5,600
Dowling			
Robert Phillips	Highway 144	1,336	5,244
Downsview			
Deltan Realty Ltd	1055 Wilson Avenue	1,070	9,219
W & M Fleischer & M Greenstein	155 Martin Ross Avenue	21,400	38,238
Thurs Holding Corporation Ltd	Jane & Firgrove	6,300	47,200
W A Construction Co Ltd	4478 Chesswood Drive	4,720	13,036
W A Construction Co Ltd	1101 Finch Avenue W	5,586	24,090
Ear Falls			
Stan Leschuk	Post Office	2,491	14,946
E M O			
Fred Klug Ltd	Front Street Post Office	1,110	5,999
Etobicoke			
C D N Trotting Association	233 Evans Avenue	1,100	6,258
The Manufacturers Life Insurance Company	2 Eva Road	5,099	33,072
Fonthill			
George & Lloyd Wilson	61 Pelham Street (1/12/74–31/3/75)	1,549	4,904
Galt			
Marathon Realty Co Ltd	150 Main Street	997	6,231
Guelph			
Armel Properties Ltd	121 Quebec Street	3,952	19,760
Armel Properties Ltd	89 Wyndham Street	1,300	4,875
Bowes & Cocks Ltd	162 Woolwich Street	2,040	9,180
Chickadee Investments Ltd	485 Speedvale Avenue East	1,482	10,374
Corp of Ignatius College	Canfarm	45,020	120,360
Corp of Ignatius College	Canfarm	5,116	19,543
Dralon Investments Ltd	2 Quebec Street	1,440	9,360
Guelph Terminal Warehouse Co Ltd	71 Dawson Road	19,088	20,997
South Park Investments Ltd	2 Quebec Street	1,094	6,903
South Park Investments Ltd	2 Quebec Street	3,002	18,913
J R Zimmer Investments Ltd	385 Woolwich Street	11,175	48,600
Hamilton			
Auram Construction Ltd	845 Upper James Street	9,561	49,500
H V Bordonaro, A I Vertlieb D V Vertlieb	201 Robert Street	7,400	14,800
W R Chilman Ltd	719 Main Street	4,436	25,728
Cutaia Investments Ltd	25 Main Street (1/4/74–14/10/74)	6,225	24,023
Family Realty Ltd	1030–40 King Street W	6,541	15,300
Frasmet Holdings Ltd	14–20 Hughson Street	17,144	60,050
The Hamilton Harbour Commission	585 Wentworth Street	26,250	7,063
Harjer Corp Ltd	199 Parkdale Avenue North	2,827	15,234
Harnox Holdings Ltd	1051 Upper James Street	8,002	48,812
Lapcevich Enterprises Ltd	256 Kenilworth Avenue North	1,269	7,313

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Ontario—Continued			
Hamilton—*Concluded*			
Macedon Investments Ltd	11–19 Rebecca Street (16/8/74–31/3/75)	34,699	127,883
New Undermount Investments Ltd	135 James Street	22,103	106,811
One Hundred Market Ltd	118 Market Street	60,000	127,500
Richwell Investments Ltd	21 Hunter Street East	4,284	21,848
Yorkfield Agencies Ltd	19 Hess Street (8/7/74–31/3/75)	1,200	5,265
Islington			
Jericho Investments Ltd	4975 Dundas Street West	32,000	141,472
Kenora			
Bergman Builders Kenora Ltd	U I C Building	3,631	23,601
Kingston			
Edifax Development Co Ltd	385–387 Princess Street	16,384	91,156
Greenwood Brothers Ltd	51 Queen Street	10,685	40,078
Greenwood Brothers Ltd	382 King Street (1/9/74–31/3/75)	5,766	22,141
Greenwood Brothers Ltd	398 King Street East	1,600	8,784
Tower Investments	797 Princess Street	5,880	29,835
Uscan Development Corp Ltd	395–397 Princess Street	5,480	23,290
Thomas J Zakas	336 Alfred Street	4,048	17,580
Kitchener			
Corp of the City of Kitchener	Bridge Street	2,400	9,360
Corvest Builders	100 Highland Road (1/6/74 – 31/3/75)	5,735	27,033
Kaiser Investments Ltd	151 Frederick Street	3,400	21,250
Kaiser Investments Ltd	151 Frederick Street	1,263	7,894
Marathon Realty	30 Duke Street (1/4/74–30/9/74)	2,793	10,416
Marathon Realty	30 Duke Street	2,793	19,728
Marathon Realty	30 Duke Street (1/10/74–31/3/75)	17,810	44,525
Marathon Realty	30 Duke Street (1/4/74–30/9/74)	17,810	35,385
Richard Wilkans	139 Ardelt Avenue	18,572	18,572
Richard Wilkans	139 Ardelt Avenue	5,200	9,100
Windale Services and Enterprises Limited	655–659 King Street East	2,485	6,983
Windale Services and Enterprises Limited	655–659 King Street East	6,720	28,560
Lambeth			
Sydney S Newman In Trust	Post Office	1,865	6,528
La Salle			
Martin Rohats and Mary Rohats	1579–99 Front Street	3,118	18,000
Listowel			
Five Eight Five Richmond Ltd	242 Inkerman (22/4/74–31/3/75)	1,860	10,243
London			
Argyle Mall Management Ltd	1925 Dundas Street	2,000	13,000
Capital Diversified Ind	195 Dufferin Avenue (1/8/74–31/3/75)	2,573	11,664
Forthbridge Developments Ltd	197 York Street	4,628	27,768
Forthbridge Developments Ltd	197 York Street	1,300	8,450
Forthbridge Developments Ltd	197 York Street	2,055	18,909
High Point Management Services Ltd	186 King Street	7,658	34,000
Huron Park Medical Dental Centre (1971) Ltd	648 Huron Street	5,393	33,010
I B M Canada Ltd	781 Richmond Street	9,200	25,160
Link Holdings Ltd	539 Richmond Street	16,300	24,400
London Medical-Dental Bldg Ltd	111 Waterloo Street	23,790	156,433
Nalba Merchandising	Treasure Is Plaza (1/9/74–31/3/75)	1,260	4,300
Etta Nelson	744 Dundas Street	3,000	6,000
Oakport Developments Ltd	205 York Street	1,750	9,773
Oakport Developments Ltd	205 York Street	10,670	57,831
Oakport Developments Ltd	205 York Street	1,440	8,640
Oxlea Investments Ltd	383 Richmond Street	2,500	16,934
Oxlea Investments Ltd	383 Richmond Street (1/4/74–31/12/74)	23,725	83,453
Oxlea Investments Ltd	195 Dufferin Avenue	18,048	121,824
Oxlea Investments Ltd	195 Dufferin Avenue	1,988	14,101
245 Pall Mall Inc	245 Pall Mall Street	11,200	67,198
Postian Realty Ltd	395–401 Dundas Street	2,674	12,172
Postian Realty Ltd	404 King Street	1,569	7,080
Sil-Joe Holdings	520 Wellington Street	4,550	18,762
Sutherland Properties	495 Richmond Street (1/9/74–31/3/75)	1,502	5,904
John Thiel Real Estate Ltd	366 Oxford Street E	3,840	26,845
Western Holdings (London) Ltd	1106 Dearness Drive	3,350	6,667
Malton			
Department of Transport	Transport Building T-72	16,528	45,278
Wig-Mar International Investments Ltd	Air Cargo Terminal	8,770	40,384

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Ontario—Continued			
Marathon			
Twp of Marathon	Gilbert Street	2,670	7,487
Markham			
Sharon Mills Developments Ltd	72 Wellington Street W	1,101	4,883
Mattice			
Claire S Dupuis	Post Office	367	5,040
Midland			
Midcourt Investments	522 Elizabeth Street (18/10/74–31/3/75)	1,225	3,300
Milliken			
Dominic, Guiseppina, Vincenzo & Babbara Maduri	Kennedy Road	1,305	5,220
Milton			
Alliance Building Co Ltd	315 Steeles Avenue Unit #9	2,000	14,991
Brian Best & Freda Best	310 Main Street	1,500	10,958
Mississauga			
Clarkson Holdings Ltd	Clarkson Road & Balsam Crescent	7,175	17,800
Crystaplex Plastics	1825 Dundas Highway East	4,469	8,434
Dundas Sheppard Square Ltd	20 Dundas Street	3,705	14,212
Favorite Investments	6465 Airport Road (16/9/74–31/3/75)	6,240	23,423
S B McLaughlin Associates Ltd	55 City Centre Drive	14,141	98,987
Mississauga Lands	3025 Hurontario Street	19,406	151,347
Richill Construction	1256 Crestlawn	10,076	17,612
Sardina Investments Ltd	2525 Dunwin Drive (1/12/74–31/3/75)	4,681	2,964
Towers Dept Store Ltd	3100 Dixie Road North	2,858	19,406
Mount Hope			
Booker, Howard & Alma	Airport Road	1,220	5,838
Newmarket			
Baccaret Developments	713 Davis Drive	1,596	9,177
Edelstein Construction Ltd	185 Main Street	2,122	20,439
Niagara Falls			
V-J Properties Ltd	4701 St Clair Avenue	2,434	12,000
Niagara-On-The-Lake			
Ruth Kaumeyer	69 Queen Street	2,462	4,032
North Bay			
Discount Cash & Carry	Post Office (15/6/74–31/3/75)	3,780	11,198
Hilre Investments Ltd	195 First Avenue	3,601	26,936
Hilre Investments Ltd	555–579 Fraser Street	6,032	43,983
Fraser McIntyre Bldgs Ltd	Dept of Comm Bldg	2,600	17,526
Norval			
Carney, Charles D	5 Adamson Street	1,078	5,600
Oak Ridges			
Sanmal Investments	Oak Ridges	1,535	9,600
Orangeville			
Duffin Creek Estates Ltd	29 Centennial Road (24/1/74–31/3/75)	4,270	3,037
Orillia			
Ross & Robert Sanderson Realty Ltd	26 Colborne	4,900	15,300
Oshawa			
Canadian Interurban Properties Limited	Bell Canada Bldg	1,010	9,069
Corp of City of Oshawa	50 Centre Street	9,284	50,833
Lanwell Investments	44 Bond Street West	33,609	152,289
Peterborough			
Affiliated Realty Corp Ltd	212 Brock Street	2,040	9,180
Port Credit			
Joseph Nemanic	115 Lakeshore Road East (1/4/74–1/9/74)	2,096	3,641
Port Perry			
Fidelity Lodge	390 Queen Street	2,500	9,996
Red Lake			
Andrew Novak	Howey Street Post Office	1,950	7,800
Rexdale			
Allied Investors Enterprises Ltd	Albion & Martingrove	7,481	51,900
St Catharines			
Grantham Shopping Plaza Ltd	366 Scott Street	8,000	24,000
262326 Holdings Ltd	43 Church Street (1/5/74–31/3/75)	18,108	111,177
Thomas LaFlamme and Lucy LaFlamme	22 Lock Street	1,200	6,000
Peach County Properties	195 King Street	2,200	11,917
Peach County Properties	195–199 King Street	6,200	25,545
Provincial Gas Co	15 Church Street	1,640	9,622
360 St Paul Street Holdings	360 St Paul Street	2,158	8,092
360 St Paul Street Holdings	360 St Paul Street	2,225	7,480

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Ontario—Continued			
Sarnia			
Lawrence Manor (1972) Ltd	112 Christina Street	10,479	74,241
Sault Ste Marie			
Camston Ltd	Wellington & Lake Streets	4,326	17,737
Louis Palumbo Carmine	1416 Wellington Street East	8,760	50,000
Mrs Ines Giuliani	118 March Street	2,100	12,600
296940 Ontario Ltd	123 March Street (1/1/75–31/3/75)	5,760	8,414
Soo Centre Properties Ltd	123 March Street (1/4/74–31/12/74)	5,760	25,241
A Howard Tishman, Trustee	344 Queen Street (1/1/75–31/3/75)	19,100	15,500
Topsail Island Investments Ltd.	390 Bay Street (19/12/74–31/3/75)	15,166	31,905
Scarborough			
Aldgate Construction	2265 Midland Avenue	11,000	33,417
Board of Education for the Borough of Scarborough	2472 Eglinton Avenue East (22/4/74–31/3/75)	24,368	160,567
Famous Players Ltd	3434 Lawrence Avenue East	10,000	54,500
J Gossin & Harry Silver	109 Crockford	7,952	20,000
Kingston Building Co	2978 Eglinton Avenue East (1/5/74–31/8/74)	1,080	3,474
Naunton Ltd	1610 Midland Avenue	9,745	32,446
Schelew, Don	790 Kennedy Road (1/4/74–28/2/75)	2,900	9,900
Veldare Investments Ltd	2500 Lawrence Avenue East (1/12/74–31/3/75)	15,845	27,200
H W Zerwas	2401 Eglinton Avenue East (14/6/74–31/3/75)	3,136	16,250
Schumacher			
Feldman Mercantile Stores Ltd	21 First Avenue Post Office	1,517	6,100
Stoney Creek			
Gray 8 Plaza Ltd	174 Highway #8	3,192	21,546
Sudbury			
Adriano Investments Ltd	140 Durham Street (27/1/75–31/3/75)	2,773	2,497
Bradley Developments Ltd	1283 Spark	6,177	38,400
C D N Inter-Urban Properties Ltd	Sudbury Shopping Centre	1,569	8,237
Gino & Mario Marcantagnini	Consumer & Corporate Affairs Building	1,400	7,992
Marchand Holdings	880 La Salle Blvd	12,270	63,400
	City Centre	11,071	68,785
Plaza Properties Managements Ltd	1760 Regent Street S (1/11/74–31/3/75)	6,640	16,600
St Andrew's Place (Sudbury) Inc	National Health & Welfare Building	1,464	9,505
T & H Investments Ltd	Lancing Avenue	3,260	16,600
Thornhill			
David Moussa & Nija Perryzade	7775 Yonge Street	4,997	12,167
Northminster Investments Ltd	55 Glen Cameron Road (1/5/74–31/3/75)	2,760	5,335
Lyle Sparks Investments	7757 Yonge Street	3,881	16,404
Uni World Corp Ltd	8131 Yonge Street (1/12/74–31/3/75)	961	2,242
Thunder Bay			
Jon Dell Developments Ltd	200 S Syndicate	4,700	34,800
Hydro Electric Commission of Thunder Bay	National Health & Welfare Building	3,900	16,226
Johnson Avenue Crt Holdings Inc	233 S Court Street (18/6/74–31/3/75)	9,933	38,020
Tom Jones & Son Ltd	430 Waterloo Street (13/5/74–31/3/75)	5,422	27,643
L & K Holdings Ltd	95 N Cumberland	1,615	8,802
Midwest Realty Ltd	240 S Syndicate (16/5/74–31/3/75)	1,751	9,207
Tillsonburg			
A Whitesell	6 MacKenzie Street (1/6/74–31/3/75)	2,000	7,000
Timmins			
The 101 Mall Ltd	38 Pine Street W	11,236	60,054
The 101 Mall Ltd	38 Pine Street W (1/11/74–31/3/75)	1,270	8,155
Toronto			
Abitibi Paper Company	T D Centre 20th Floor	11,197	119,217
Adams Furniture Co Ltd	221 Yonge Street	9,747	88,173
Affiliated Realty Corp Ltd	65 Queen Street	38,836	292,094
A G T Data Systems Ltd	74 Victoria Street (1/4/74–31/12/74)	1,000	5,430
Alexander & Alexander Services Ltd	T B Centre, Royal Trust Tower (1/4/74–30/9/74)	1,232	8,050
J Andreopoulas and D Broumas	803 Bloor Street W (10/9/74–31/3/75)	4,972	16,750
Assumption Investments Ltd	361 King Street	3,000	9,750
Mr Hyman Atlin	685 Danforth Avenue	14,074	31,500
Canada Life Assurance Co	330 University Avenue	19,978	143,444
Canadian Imperial Bank of Commerce	Commerce Court, King and Bay Streets	3,265	14,080
Canadian National Exhibition	Exhibition Park (1/12/74–27/12/74)	56,770	10,260
Angelo Casale and Pasquale Casale	391 Keele Street	1,500	8,887
Churad Properties Ltd	60 Adelaide Street	77,214	26,528
College Flair	22 College Street	1,948	14,128

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Ontario—Continued			
Toronto—*Concluded*			
Conreal Incorporated	181–187 Bay Street	6,300	28,358
Corporate Properties Ltd	102 Bloor Street W	37,438	216,072
Dela Construction Ltd	Esplanade & Princess Street	16,056	9,085
Dominion Realty Company Ltd	4 King Street West	4,111	36,915
Dufferin Lawrence Development Ltd	26 Dufflaw Avenue	23,446	65,477
Dundas Pacific Holdings Ltd	2968 Dundas Street West	32,879	180,070
Edelstein Construction Ltd	25 Ritchie Street (1/10/74–31/3/75)	10,000	24,500
Edelstein Construction Ltd	704 Spadina Avenue	12,313	99,000
Fasken & Calvin	T D Centre 13th Floor (1/4/74–30/4/74)	2,977	2,171
Fifth Brook Co Ltd	35 Densley	7,860	27,214
Fletcher Golf Enterprises Ltd	131 Sunrise Avenue (1/11/74–18/1/75)	2,780	1,496
David Gallo Bldg Co Ltd	2451 Danforth	2,500	4,175
V Gerrardo & A Marchesani	1384 St Clair Avenue West	2,827	18,457
Gica Holdings Ltd	60 St Clair Avenue East (1/8/74–31/3/75)	10,670	54,512
Giftcraft Realty Ltd	373 Front Street East	44,750	21,254
Mrs Chaja Gliklich	252 Augusta Avenue	1,040	12,120
Fern Horowitz	935 The Queensway	10,457	22,436
Mr Frank Hudson	71 Sunrise Avenue (1/11/74–28/2/75)	4,302	5,700
The Imperial Life Assurance Co	44 Victoria Street (1/4/74–30/9/74)	6,550	16,614
Jocar Holdings Limited	2315 Danforth Avenue	8,485	31,731
Kinhurst Investments Ltd	160 Springhurst	17,395	56,733
Loblaws Ltd	812 O'Connor Drive (20/1/75–31/3/75)	9,625	8,362
Manufacturers Life Ins Company	1243 Islington Avenue	66,998	439,618
McIntyre Porcupine Mines Ltd	Commerce Court	5,572	74,154
Douglas McLaren	80 Scollard Street (1/4/74–28/2/75)	1,370	7,150
Melia Development Ltd	2393 Bloor Street West	12,400	75,521
Midell Estates Limited	103 Vanderhoof Avenue	11,018	41,619
Olympia & York Development Ltd	480 University Avenue	126,825	748,101
Ontario Stock Yards Board	590 Keele Street	6,853	42,831
Pinetree Developments Co Ltd	155 University Avenue (1/10/74–31/3/75)	7,412	37,108
Profile United Realty Holdings Ltd	20 Holly Street	39,017	255,353
Her Majesty the Queen as Represented By Minister of Govt Services Province of Ontario	590 Keele Street 135 St Clair Avenue West	4,586 4,586	10,854 34,149
Ram-Land Corp Ltd	1300 Yonge Street	12,935	91,204
Sanmal Investments Ltd	197 Front Street East	30,745	89,355
Scarstate Holdings Ltd	3019 Dufferin Street	17,805	59,212
Shefry Investments Ltd	900 Dufferin Street	2,575	34,955
The Standard Life Assurance Co	74 Victoria Street	20,841	146,792
Sunnybrook Hospital	2075 Bayview Avenue	26,000	58,035
69 Sunrise Ltd	69 Sunrise Avenue (1/4/74–9/11/74)	5,066	11,757
Tarlton Co Ltd	473–491 Eglinton Avenue West	10,240	76,800
Thorntowne Properties Ltd	Thorncliffe Market Place	100	6,000
Toronto Dominion Centre Ltd	Toronto Dominion Centre	146,085	1,077,006
The Toronto Harbour Commission	283 Queen's Quay	25,560	48,000
The Toronto Terminal Railways Co	Union Station, 61 Front Street	100,627	85,739
Toronto United Church Council	16 Thorncliffe Park Plaza	1,256	8,537
Transmetro Properties Ltd	1240 Bay Street	3,830	27,917
Transortium Realty Ltd	2180 Yonge Street	65,879	561,460
Trizec Equities Ltd	180 Wellington Street	44,990	343,607
University/Wellington Project Co Ltd	40 University Avenue	2,472	21,882
A Weiss Investments Ltd	164 Spadina Avenue	9,675	61,950
Westplants Realty Co Ltd	3253 Lakeshore Blvd	9,510	31,605
Yonge-Eglinton Centre	20 Eglinton Avenue W	30,592	72,039
Waterloo			
Chinook Shopping Centre Ltd	75 King Street South	7,605	35,249
Paragon Construction (Waterloo) Limited	279 Weber Street North	13,604	41,336
Welland			
Battista Pupo	207 Bald Street	2,240	6,000
276690 Ontario Ltd	51 Niagara Street (15/12/74–31/3/75)	7,800	12,766
Seventy Six Division St Ltd	76 Division Street	6,040	36,240
West Hill			
S Edelstein	4551 Kingston Road	7,590	51,877
Weston			
Crown Life Insurance Co	1735–1755 Jane Street	10,122	80,976
Infact Investments Ltd	1630–48 Jane Street	4,144	34,800
Jane Building Centre	909 Jane Street	11,572	70,011
Migis Ltd	19 Toryork Drive	6,902	44,085
Toronto Dominion Bank	1697 Jane Street	3,850	10,863

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Ontario–Concluded			
Willowdale			
Bayview Summit Development	5915 Leslie Street	5,244	39,522
Cummer-Yonge Investments (1970) Ltd	5799 Yonge Street Newtonbrook Plaza	23,958	163,251
Fairview Co Ltd	5 Fairview Mall Drive (1/4/74–30/11/74)	1,095	4,927
Select Properties Ltd	2901 Bayview (1/4/74–31/12/74)	5,570	21,676
Shandon Associates Ltd	135 Sparks Avenue (1/5/74–31/3/75)	6,600	12,100
H Title, L Title & M Title and the Executors of the Estate of Lillian Title	6035 Bathurst Street	6,745	55,000
Woodbine-Sheppard Shopping Centre Limited	Sheppard Avenue East & Don Mills Road	1,907	18,279
Windsor			
Corporation of the City of Windsor	181 Goyeau Street	1,923	8,442
Kit-Win Holdings Ltd	660 Ouellette Avenue	2,000	8,400
Ormar Shopping Plaza Ltd	3221B Sandwich Street	1,700	11,475
Oxlea Investments	100 Ouellette Avenue (1/6/74–31/3/75)	39,349	208,000
Oxlea Investments	100 Ouellette Avenue (1/6/74–31/3/75)	7,504	42,210
Terry Davison Ltd	3012 Tecumseh Road E (1/4/74–31/5/74)	2,240	1,500
Terry Davison Ltd	2090 Wyandotte Street (1/4/74–31/4/74)	4,775	2,988
Trade and Commerce Building	880 Ouellette Avenue	2,842	19,496
Trade and Commerce Building	880 Ouellette Avenue (1/4/74–31/12/74)	965	4,994
Trade and Commerce Building	880 Ouellette Avenue	2,080	15,080
Trade and Commerce Building	880 Ouellette Avenue (1/4/74–31/5/74)	1,110	1,277
Trade and Commerce Building	880 Ouellette Avenue (1/4/74–31/5/74)	1,080	1,035
Woodstock			
Colmith Inc	69 Light Street 42469 (15/9/74–31/3/75)	1,350	4,348
Manitoba			
Brandon			
J A McDonald & Son Ltd	Dayton Bldg	6,100	24,400
V R Merchant & R A Clement	136-11th St (1/2/75–31/3/75)	1,559	945
Sutherland Agencies Ltd	244-10th St	1,585	7,037
Carberry			
D J Grierson & G P Sutherland	Lot 39 and 40 Block 24 Plan 44	1,839	8,055
Dauphin			
R B Bremner	135-2nd Ave	5,375	8,651
A C Matthews	38-1st Ave N W	1,998	8,667
Gillam			
L G D Gillam	Railway Ave	1,150	6,900
Manitoba Hydro	Lots 7-14 Block 1 Plan 603	1,380	5,345
Gimli			
Kelanar Enterprises	Centre St & 6th Ave	1,150	7,188
Lanark Construction Co	Government of Canada Building	2,915	12,324
Leaf Rapids			
Leaf Rapids Development Corporation Ltd	Town Centre	2,238	9,651
Morden			
R A Kristianson & E B Krahn	536 Stephen St (1/11/74–31/3/75)	2,380	3,719
Morris			
Lanark Construction Co	Charles St	1,904	6,000
Portage La Prairie			
E Shindleman Enterprises	211 Saskatchewan Ave	3,010	14,760
Rivers			
Oo-Za-We-Kwun	Old Base Hospital	4,360	8,604
Russell			
Lanark Construction Co	Main & August St	4,900	19,012
St Lazare			
J C & O J Charteer	Lot 6 and 7 Block 6	1,220	5,181
Snow Lake			
B Atnikov	Lot 12-16 Block 16 Plan 748	2,200	11,220
The Pas			
Can Imp Bank of Commerce	333 Edward St	820	6,150
Michael Eagle Ltd	Fisher Ave	1,025	7,778
The Pas Indian Band	The Pas Indian Reserve	1,467	5,208
Thompson			
Cree Road Properties Ltd	Southwood Shopping Centre	1,050	5,466
Thompson Leaseholds Ltd	88 Churchill Dr	14,985	100,877
Western Supplies Ltd	1 Gay St	4,000	7,700

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Manitoba—Concluded			
Winnipeg			
Air Canada	2020 Sargent Ave	1,350	6,273
Allarco Development Ltd	177 Lombard Ave	13,570	74,645
Asta Investment & Construction Ltd	1871 Portage Ave	6,952	41,929
Asta Investment & Construction Ltd	1970 Main St	5,050	23,592
Asta Investment & Construction Ltd	Archives Bldg 201 Weston St	42,186	126,960
Electric Railway Chambers Ltd	213 Notre Dame Ave	2,358	12,700
Leon A Brown	3340 Portage Ave	4,585	18,808
Leon A Brown	460 Main St	6,583	42,028
Can Nat Railways	Station Bldg Main St	4,620	6,300
Can Nat Railways	Garry & Assiniboine Avenue	25,000	40,002
Canpac Enterprises	165 Garry St	5,400	25,820
Cotter Holdings Ltd	207 Fort St	6,300	7,150
Eagle Development & Investment Ltd	777 Portage Ave	11,915	74,669
Federal Industries Ltd	Richardson Bldg (1/4/74–30/4/74)	5,106	2,702
Federal Industries Ltd	Richardson Bldg (1/11/74–31/3/75)	5,106	15,518
Federal Industries Ltd	Richardson Bldg	16,502	87,468
Fort Rouge Mgmt Ltd	Polo Park Shopping Centre	3,093	14,408
A D Gibson Holdings	McIntosh Road	730	5,040
S Goldberg	1857 Portage Ave	2,800	14,700
Home-Smith Properties Ltd	666 St James	17,852	63,060
Ladco Co Ltd	Lakewood Blvd	4,988	27,434
Lakeview Properties	870 St James	4,125	20,220
Lakeview Office Properties	185 Carlton St	33,540	217,164
Lance Development Ltd	Dakota St and Belleveau Rd	4,760	23,181
Langdell Investments	345-347 Donald St	3,909	9,831
Laporte Realty	391-393 Portage Ave	9,940	33,000
Lombard Place Ltd	Richardson Bldg	2,063	13,728
Madison Development Ltd	1760 Sargent Ave	2,200	7,704
Marvin Investments Ltd	114 Garry St	23,439	54,876
Melcher Investment Ltd	45 Edmonton St	6,610	20,040
M E P C Canadian Properties Ltd	310 Broadway Ave	5,348	24,053
M E P C Canadian Properties Ltd	Broadway & Maryland	16,380	99,108
M E P C Canadian Properties Ltd	930 Portage Ave	3,510	18,772
I Otherholm	283 Tache St	3,363	16,344
Oxlea Investments Ltd	220 Portage Ave	15,445	106,968
Smith Street Dev Ltd	190 Smith St	3,170	14,376
Spruce Developments Ltd	1311 Portage Ave	2,887	14,292
Tankoos-Yarman Ltd	330 Portage Ave	8,977	57,300
Trades Bldg Assoc Ltd	167 Lombard Ave	35,159	51,392
United Investments Ltd	929 Portage Ave	7,070	17,580
William Anthony Holdings Ltd	1354 Main St	5,240	28,614
Winfield Dev Ltd	1200 Portage Ave	27,435	136,548
Saskatchewan			
Cadillac			
T E Knutson	Port Office	1,040	5,016
Frontier			
T E Knutson	Post Office	1,040	5,016
Lanigan			
Carlton Trail Investments Ltd	Post Office & Manpower	6,503	24,256
La Ronge			
Province of Saskatchewan	Provincial Building	1,402	6,570
Meadow Lake			
Meadow Lake Band Council	Thomas Bear Memorial Hall	4,440	17,985
United Enterprises Ltd	Capri Motor Hotel	2,000	6,750
Melfort			
William Arnold Hodgins	McKendry Building	1,472	5,666
Melville			
E J Redenbach	317 Main Street	100	5,000
North Battleford			
Bernard Blais	Blais Building	700	5,568
R E Dean	Dean Building	2,506	10,126
Maher Agencies	T Eaton Building	7,776	32,659
Prince Albert			
B N Leasing Ltd	M & C Building	2,668	6,466
W D Holdings	3434-2 Avenue W (1/12/74–31/12/74)	3,000	1,000

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Saskatchewan—Concluded			
Prince Albert—*Concluded*			
Bank of Montreal	Minto Bowl	10,320	35,397
Financial Building Ltd	Financial Bldg	3,953	12,708
B Hadley	NuTrend Furniture Whs	3,790	9,000
Houle Electric	Houle Building	1,588	7,572
J Pally	Pally Building	3,600	7,040
Rowe Block Ltd	Rowe & Houle Bldg	6,720	26,620
Carl Zurowski	235-16 Street W	2,200	6,500
Regina			
Abbey Glen Property Corp	Midtown Centre	4,465	27,730
Argus Holdings Ltd	1791 Rose Street	1,970	5,415
Avord Holdings Ltd	Avord Tower	11,874	40,404
Garnet Russell Barlow	Barlow Lang Building	2,000	10,000
Beaver Lumber Co Ltd	Financial Building	6,930	14,108
Canadian Imperial Bank of Commerce	2400-11 Avenue (1/12/74–31/1/75)	6,000	3,000
Canadian National Railways	Broad St & Sth Railway Ave	9,000	6,000
Chateau Developments	Town Square Building	31,812	29,893
Financial Building Ltd	Financial Building	32,264	149,991
Hill Building Ltd	McCallum Hill Bldg	17,080	70,238
M E P C Management Ltd	Derrick Building	42,992	210,386
National Property Development (Regina) Ltd	G M Building	32,693	52,980
Neisner-Kratt Enterprises Ltd	2054 Broad Street	3,040	6,792
Ratner Realty Ltd	1935 Scarth	3,000	9,000
Riley's Datashore International	Black Building (1/4/74–31/8/74)	2,000	2,125
Roantree Plumbing & Heating	1722 Cornwall	2,175	10,114
L E Rogers	1534 Albert (1/11/74–31/1/75)	3,000	3,000
Royal Bank of Canada	2500 12th Avenue	4,234	13,620
Sask Economic Development Corp	Sedco Building	7,200	12,540
Sask Wheat Pool	Sask Wheat Pool Bldg	1,524	6,198
Steinberg/Klein Realty	Torwest Tower	5,140	24,415
United Management	Brent Building	6,558	31,150
Western Realty Ltd	Can Imp Bank of Comm	23,563	113,709
Saskatoon			
Avord Holdings Ltd	Avord Towers	12,120	56,161
Bessborough Hotel	Bessborough Hotel	23,952	32,129
Charter Developments	Union Hall (1/12/74–31/3/75)	1,993	4,763
Charter Developments	Union Hall	1,993	9,127
Creighton Holdings Ltd	2002 Quebec Avenue (1/7/74–31/3/75)	550	2,025
Crestwood Investment	308-4 Avenue North	1,775	6,872
Folks Enterprises	Folk Building	1,300	7,476
Great West Life Assurance	Financial Building	1,645	7,539
Koyl Agencies	Financial Building	17,028	71,866
C L Lapointe & Associates	Avord Towers	900	5,280
McClocklin Real Estate	902 Spadina Cres E	9,031	26,499
McClocklin Real Estate	Investors Building	3,524	13,937
McClocklin Real Estate	Can Imp Bank of Comm	38,190	152,268
McClocklin Real Estate	201-21 Street	1,525	6,100
McClocklin Real Estate	206 Circle Drive	2,850	8,808
Marquis Estates	Avenue Building (15/8/74-28/2/75)	816	2,230
V L Matthews & A P Matthews	Milden Building	2,200	5,000
Neisner-Kratt Enterprises	1137-8 Street E	4,600	13,110
Phoenix House Development	Phoenix House	12,440	58,210
Professional Holdings Ltd	Lincoln's Inn (1/10/74–31/3/75)	940	2,444
Reznick Industries	J I Case Building	20,160	70,449
Sask Mutual Insurance	Old Simpson Sears Whs (1/4/74–30/4/74)	15,000	2,062
Sterling Enterprises	305-4 Avenue North	1,475	5,568
Weyburn			
Rokemay Theatres	Lot 18 & 19 Block 3 Plan 31899	2,660	7,980
Yorkton			
Broadway Park Realty	5200 West Broadway	8,352	21,924
Hollinsworth Co Ltd	York City Plaza	3,500	16,625
Huron & Erie Mortgage Co	Canada Trust Bldg	1,401	6,795
Independent Agencies	Independent Block (1/4/74–30/9/74)	1,476	2,850
Shiedle Enterprises	44 Broadway East (1/4/74–31/8/74)	1,200	3,250
Togo			
Douglas Graham Hackney	Post Office (1/12/74–31/12/74)	680	600

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Alberta			
Bellevue			
J M Willoughby	Post Office	1,030	5,665
Bon Accord			
Edmonton Amalgamated Savings and Credit Union Limited	Post Office (1/2/75–31/3/75)	1,250	1,029
Calgary			
Alberta Livestock Cooperative Limited	Agriculture Marketing Centre (1/5/74–31/3/75)	980	5,390
Alberta Stockyards Company Limited	2635 Portland Street SE (1/1/75–31/3/75)	1,414	1,291
Alix Developments Ltd	Rocky Mountain Plaza (1/3/75–31/3/75)	5,420	2,755
Batoni Bowlen Enterprises Ltd	Rocky Mountain Plaza (1/11/74–31/3/75)	4,093	10,062
	(5/12/74–31/3/75)	5,980	11,157
Calgary Financial Tower Ltd	522-8 Avenue SW	3,704	23,891
Calgary Power Ltd	Calgary Power Building	12,565	57,548
Caliston Investments Ltd	771 Northmount Drive NW	3,440	11,395
Century Plaza Centres Ltd	Letter Carrier Depot #8	5,500	31,625
Chinook Shopping Centres Limited	Chinook Shopping Centre	4,380	14,454
City of Calgary	624-9 Avenue SW (1/4/74–30/11/74)	7,080	16,667
Comtab Ventures Limited	526-16 Avenue NW (1/4/74–31/8/74)	9,050	9,792
Comtab Ventures Limited	Postal Station B and Letter Carrier Depot #9 (1/9/74–31/3/75)	9,781	31,791
Comtab Ventures Limited	211-10 Street NW	4,692	22,640
Danish Canadian Club Inc	Fairmore Building	7,801	24,873
David Dyrholm	3805-10 Avenue SW	2,500	13,900
G W Properties Ltd	Postal Station "F"	3,500	14,875
Glendale Properties Ltd	8411 Elbow Drive	5,238	25,200
Groner Holdings	1811–12 Avenue SW	3,713	14,340
Groner Holdings	1941–42 Avenue SW (1/9/74–31/3/75)	5,200	10,850
Home Smith Properties Limited	MacLeod Place	6,624	39,848
House of Tools Ltd	131–12 Avenue SE	7,350	32,707
J D S Buildings Limited	J D S Building	6,200	28,740
Marathon Realty Co Ltd	One Palliser Square	29,324	181,213
Marathon Realty Co Ltd	1136–10 Avenue SW	7,650	45,750
Marathon Realty Co Ltd	Natural Resources Building	7,783	48,990
	(8/4/74–31/3/75)	6,400	42,674
	(1/11/74–31/3/75)	1,000	2,917
Marathon Realty Co Ltd	132–9 Avenue SW (1/4/74–28/2/75)	4,200	23,744
Petrofina Canada Ltd	Fina Building (1/4/74–31/8/74)	2,908	8,179
Quatral Holdings Ltd	Petro Chemical Building	6,624	40,825
Rex Properties and Stebern Investments Ltd	Confederation Bldg	2,961	18,151
Richfield Real Estate Ltd	Fisher Building	1,760	8,268
Charles Schneider	Schneider Building	28,173	30,989
W Schwartz Construction Co Ltd	Letter Carrier Depot #6	5,846	33,615
W Schwartz Construction Co Ltd	Postal Station "J" (15/3/75–31/3/75)	3,990	1,459
Simba Investments Limited	1220 Kensington Road NW (6/4/74–31/3/75)	11,025	56,159
Springfield Development Ltd	4415 Manhattan Road	29,326	49,010
L Superstein	Linden Building (1/4/74–30/11/74)	41,625	65,569
Teachers Investment and Housing Co-operative	Barnett Building	12,100	75,020
L J Toole and Cote Real Estate Ltd	Northern Centre Bldg (15/8/74–31/3/75)	4,116	17,770
Treehills Holdings Ltd	Regency Building	6,350	29,845
Trizic Equities Limited	Royal Bank Building	5,989	41,204
Carmangay			
E L Christenson	Post Office	1,054	5,532
Drayton Valley			
Pembina Projects Ltd	Pembina Post Office	2,228	11,145
Drumheller			
Nu-West Homes	Penitentiary Housing	50,000	91,764
Highfield Utility Construction Ltd	Post Office	6,279	25,640
Duchess			
Alice M Walper	Post Office	1,054	5,532
Edmonton			
Allied Developments Corp Ltd	C N Tower	22,329	127,497
Andy's Construction Ltd	Postal Station "D"	7,918	31,054
Avord Holdings Limited	One Thornton Court	43,939	229,153
	(1/10/74–31/3/75)	1,530	4,475
Avord Holdings Limited	MacDonald Place	6,732	48,280
	(10/12/74–31/3/75)	1,120	2,652
	(1/4/74–10/7/74)	3,136	6,078
	(11/7/74–31/3/75)	2,015	10,097

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Alberta—Continued			
Edmonton—*Concluded*			
Baker Properties and Hualkieth Investments Ltd	Baker Centre Building	18,727	96,338
	(1/4/74–28/2/75)	14,500	63,800
	(1/6/74–28/2/75)	3,872	16,262
	(15/7/74–31/3/75)	6,600	26,329
	(1/1/75–31/3/75)	18,372	10,966
Cambridge Developments Ltd	Cambridge Building	2,687	15,450
Canta Development Corporation Limited	Pyrch Building	4,370	21,591
Chancery Hall Ltd	Chancery Hall	21,196	112,719
Commonwealth Building Limited	Commonwealth Bldg	1,920	10,955
Daon Development Corporation	Financial Building	6,864	37,010
	(1/4/74–10/6/74)	3,158	3,740
	(11/6/74–31/3/75)	9,597	43,869
Edmonton Centre Limited	Royal Trust Tower (24/3/75–31/3/75)	6,288	987
Fifth Lehndorff (Canada) Limited	Fifth Avenue Building	10,274	46,233
Grodon Investments Ltd	Bio-Assay Laboratory	5,400	11,400
Guardian Building Ltd	Guardian Building	2,070	10,896
H J M Investments Ltd	Eski Bowl	8,508	38,486
H J M Investments Ltd	Postal Station "E" (1/3/74–30/11/74)	6,113	15,837
	(1/12/74–31/3/75)	7,696	14,109
Killarney Holdings Ltd	Postal Station "M"	6,330	36,996
T Komarniski	10527–101 Street (1/1/75–31/3/75)	2,900	1,740
Leeds Development	Meadowlark Shopping Centre	4,360	24,480
MacLab Enterprises Ltd	Commonwealth Building (1/4/74–31/8/74)	3,772	7,073
	(1/4/74–31/5/74)	1,446	1,084
Madison Development Corporation Ltd	Liberty Building	6,114	38,824
	(1/12/74–31/3/75)	6,483	13,506
	(1/3/75–31/3/75)	7,572	4,165
Manufacturers Life Insurance Company	Manulife Building (1/7/74–31/3/75)	3,411	15,426
	(9/7/74–31/3/75)	7,228	33,870
	(1/10/74–31/3/75)	24,381	74,348
	(1/12/74–31/3/75)	1,596	3,421
Marathon Realty Co Ltd	N A R Building (1/9/74–31/3/75)	4,650	10,274
G Mulek and M Sembaliuk	9100–125 Avenue	7,000	8,727
Nelson Engineering and Contracting Ltd	W & M Nelson Building	2,130	7,200
Newspaper Service Bureau Ltd	Confederation Bldg	6,458	33,905
Nu-Alta Developments Ltd	Petroleum Plaza	2,694	17,349
Oxford Development Group Ltd	Imperial Oil Bldg (1/12/74–31/3/75)	2,570	6,775
Oxford Leaseholds Ltd	Postal Station "A"	4,848	32,661
Oxlea Investments Ltd	Imperial Oil Bldg	55,625	314,424
Sabo Bros Construction Ltd	6138–80 Street	3,000	7,950
Trizic Equities Ltd	Centennial Building	38,863	229,106
Trizic Equities Ltd	I B M Building (1/4/74–30/6/74)	2,400	3,090
United Management Ltd	Postal Station "L"	8,340	23,836
Wentworth Building Ltd	Wentworth Building	1,600	7,200
Whyte Avenue Building Ltd	Whyte Avenue Bldg	10,195	55,563
Wm A Wiese	Postal Station "F"	6,500	32,500
Fahler			
Fahler Holdings Ltd	Shopping Centre (1/12/74–31/3/75)	1,450	2,417
Fairview			
Roy R Cunningham	Government of Canada Building	3,420	14,295
Forestburg			
John W Smith and Edna Smith	Post Office (1/11/74–31/3/75)	1,175	2,200
Fort McMurray			
Chartered Investments Ltd	Shopping Centre Complex (1/4/74–28/2/75)	2,500	4,812
Gaulliac Enterprises Ltd	Gaulliac Building (1/1/75–31/3/75)	3,885	7,950
McMurray Professional Building Limited	McMuray Professional Building	2,741	13,294
McMurray Terminals Ltd	Lots 6 to 17 Block 5 Plan 6344 (1/3/75–31/3/75)	1,600	667
Grande Cache			
Grande Cache Shoppers Park Ltd	Shopping Centre	2,920	16,060
	(15/7/74–31/3/75)	1,120	4,629
Grande Prairie			
Prairies Estates Ltd	10118–101 Avenue	1,000	6,000
	(1/5/74–31/3/75)	5,200	25,406
High Level			
J M Arseneault	Lot 8B, Block 14 (1/4/74–30/9/74)	3,011	5,570
Frontier Land Company Ltd	Frontier Land Building (1/10/74–31/3/75)	5,800	14,875
	(1/12/74–31/3/75)	3,450	6,267
	(16/11/74–31/3/75)	1,543	3,848

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974–75 Expenditures
			$
Alberta–Concluded			
High Level–*Concluded*			
High Level Hotel Ltd	High Level Hotel (1/3/74–30/9/74)	1,344	3,326
Kempton Park Holdings	Post Office	2,012	6,447
High Prairie			
B V Griep Real Estate	Main Street and 53 Avenue (16/8/74–31/3/75)	6,330	20,300
Ian Holdings Limited	Kovnats Building (1/4/74–31/10/74)	1,275	2,975
Sidney E Kovnats	Kovnats Building (1/11/74–31/3/75)	1,275	2,625
Northern Lites Motor Hotel Company Ltd	Northern Lites Motor Hotel (1/4/74–31/8/74)	2,904	6,050
Hinton			
Jodoins Properties Limited	Postal Station "A"	1,640	6,560
Protective Holdings Limited	Post Office	3,136	7,493
Jasper			
J West Property Management Ltd	Park Place Building	7,080	35,400
	(7/6/74–31/3/75)	632	8,983
Lethbridge			
Equity Building Limited	Equity Building	2,500	6,000
Holiday Village Ltd	Holiday Village Shopping Mall	3,110	12,303
	(1/4/74–31/10/74)	1,175	4,421
	(1/10/74–31/3/75)	3,110	10,652
Pahulje Land and Development	402–8 Street S	1,550	7,750
Medicine Hat			
Calvin H Desharnais	Insurance Exchange Building (1/4/74–31/8/74)	1,045	2,475
Peace River			
Arthur Arnold	Royal Bank Building	2,716	12,222
B V Griep Real Estate	Hagin Building (21/6/74–31/3/75)	2,800	4,682
Powell Construction Ltd Broadway Holdings Ltd and Richard P Marceau	Subdivision Admin Bldg	16,000	82,146
Powell Financial Building Ltd	Powell Financial Bldg	2,010	9,809
Red Deer			
Waskasoo Press Limited	W ½ Lot 33 and 34 E ½ Lot 35 4920–52 Street (18/3/75–31/3/75)	1,000	203
St Albert			
Pro Man Projects International Ltd	131–Sturgeon Plaza Shopping Centre	1,960	12,740
St Paul			
St Paul Development Co Ltd	4918–51 Avenue	4,409	28,032
Joseph Yakimec	Yakimec Building	6,000	20,000
Joseph Yakimec	50th Avenue and 51st Street (17/5/74–31/3/75)	2,100	9,016
Slave Lake			
Town of Slave Lake	Town Clinic Building (1/8/74–31/3/75)	1,960	5,880
Spirit River			
Sertu Leaseholds Ltd	Post Office	2,060	8,403
Spruce Grove			
Mrs J S Fahr	Shopping Centre (1/7/74–31/12/74)	1,985	9,677
Melton Real Estate Ltd	Grove Plaza Shopping Centre (1/11/74–31/3/75)	4,472	8,133
Standoff			
Red Crow Development Ltd	Blood Band Admin Building	2,008	16,566
Sundre			
Sundre Professional Building Ltd	Post Office	1,314	5,600
Tilley			
Eric E and Mina Tatem	Post Office	1,054	5,532
Northwest Territories			
Fort Simpson			
Peter Cowie	Trailer Lots (Lot 66 and Part of Lot 65)	16,000	7,500
Milton Holdings Ltd	9 Suites (1/6/74–31/3/75)	5,670	22,500
Fort Smith			
C & R Construction	Office Building	1,000	5,580
Gauthier Apartments Ltd	6 Suites (1/6/74–31/3/75)	4,050	13,800
Husky Rentals Ltd	Husky Rental Houses	22,000	49,200
Murray Sanderson	Medical Clinic (15/4/74–31/3/75)	1,520	15,118
Solar Construction Co Ltd	Post Office	5,759	15,600
Solar Construction Co Ltd	Solar Houses	11,272	30,000

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
Northwest Territories–Concluded			
Hay River			
Constructall Engineering Ltd	16 Unit Apartment	7,820	43,224
Gensen Land Co Ltd	Gensen Building (15/10/74–31/3/75)	1,174	3,718
Harry Helm	Cheechako Lodge	8,589	33,193
Kee-Lok Holdings Ltd	Kee-Lok Houses	21,000	40,200
Milton Holdings Ltd	57 Street Apartment Building		
	(1/6/74–31/3/75)	2,488	10,000
	(13/9/74–31/3/75)	1,244	3,300
W H Ring	Medical Clinic	2,750	16,500
Territorial Hotels Ltd	Hay River Hotel	1,450	9,570
Inuvik			
G B H Holdings Limited	Apartment Building	26,304	118,656
K & S Development	4 Mobile Homes (1/4/74–30/9/74)	2,784	10,200
Perma Development Co	Apartment Building	12,150	78,144
Reindeer Air Services Ltd	Reindeer Air Service Ltd Hangar	5,040	12,000
P Stamatelakes	Office Building	1,768	15,028
Pine Point			
Johnson Pryde Ltd	Mobile Home (15/12/74–31/3/75)	952	1,597
Pine Point Shopping Centre Ltd	Shopping Centre	4,195	13,634
Yellowknife			
Bellanca Developments Ltd	Bellanca Building	22,136	193,917
	(1/11/74–31/3/75)	1,680	6,563
	(15/12/74–31/3/75)	5,075	14,062
	(16/3/75–31/3/75)	9,118	3,478
Bellanca Developments Ltd	Frenchy's Transport Building (1/4/74–31/10/74)	2,336	8,050
Dietrich Brand	5504–50A Avenue (1/4/74–31/5/74)	1,160	900
Bromley & Son Ltd	Bromley Building	2,459	15,082
Charger Corporation Ltd	Rockbottom Apartments	3,500	17,640
Charger Corporation Ltd	Rockridge Place (17/8/74–31/3/75)	1,100	3,892
Gallery Holdings Ltd	Gallery Holdings Bldg	2,322	17,415
H Glich	2 Trailers (1/4/74 28/2/75)	2,400	8,800
Humford Developments Ltd	Matonabbee Court	12,200	58,800
Humford Developments Ltd	Matonabbee Sub-Divn (1/4/74–31/7/74)	710	7,420
	(1/9/74–31/3/75)	1,220	3,500
Kee-Lok Holdings Ltd	Kee-Lok Rentals	10,377	19,440
Macara Agencies	Professional Bldg	10,175	61,050
MacKenzie–Humford	Matonabbee Sub-Divn	146,436	377,831
MacLab Enterprises Ltd	14 Suites	11,514	41,328
MacLab Enterprises Ltd	5 Suites (1/8/74–31/3/75)	3,030	10,480
N MacPherson	5502–50A Avenue (1/4/74–30/9/74)	1,400	2,700
Midwest Property Management	Fraser Towers (1/4/74–30/8/74)		4,515
Mike's Trucking & Moving Ltd	Heated Warehouse	2,500	8,354
Polaris Holdings	4 Suites	3,200	13,200
G Ruman	Residence–Lot 7 Block 7 (1/4/74–30/4/74)		450
Solar Construction Co Ltd	Solar Rentals	5,700	17,400
N G Trushin	Lots 12 and 25 Block 57 (1/12/74–31/12/74)	1,000	900
Tundra Enterprises Ltd	Tundra Building	2,871	17,226
Wilde United Corp Ltd	Northway Building	4,855	40,802
	(1/11/74–31/3/75)	1,750	6,380
Willowflat Development Ltd	Lots 9, 10 & 11 Block 76 (1/2/75–31/3/75)	3,770	3,330
Yellowknife Industrial Development and Lease Ltd	Warehouse (Lot 5, Highway Commercial Zone)	5,000	13,750
Yellowknife Industrial Development and Lease Ltd	Warehouse (Lot 5 Airport Highway)	5,000	16,248
Yellowknife Industrial Development and Lease Ltd	Warehouse (Airport Road)	4,000	7,200
Yellowknife Properties Ltd	MacKenzie Rentals	4,356	18,000
British Columbia			
Abbotsford			
Falstaff Holdings	33827 S. Fraser Way	2,377	11,134
G & R Development Co Ltd	33575 Mayfair	4,533	26,580
Valley Warehousing Ltd	32988 S Fraser Way	2,742	9,840
Burnaby			
Ker J and Ker A	474 Macdonald	9,030	40,068
Kingsway Holdings Ltd	4950 Kingsway (01/04/74–06/04/74)	3,132	309
5000 Kingsway Plaza Ltd	5000 Kingsway	4,521	89,569
Lake City Industrial Corp Ltd	Lake City	29,870	56,725
Sapra Investments Ltd	7893 Edmonds St	3,100	8,299
Sun Life Assurance Co Ltd	4285 Canada Way	28,252	144,110

PUBLIC WORKS—*Continued*

ACCOMMODATION PROGRAM—*Continued*

RENTALS—*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
British Columbia—Continued			
Cache Creek			
R E Porter Ltd	Post Office	2,822	9,799
Campbell River			
Cheryl Co Ltd	Barton Building	7,173	20,001
Delta Properties Ltd	Tyee Plaza	5,452	18,856
L A Holdings Ltd	1170 Island Highway	960	5,905
Chilliwack			
C A Skelton Estate	Henderson Building	7,356	13,040
Denis W I and D H	45891 A Alexander (01/04/74–01/10/74)	1,008	2,635
Clearbrook			
G Brown Contracting Ltd	S Fraser Way	2,400	10,440
Coquitlam			
Ker J R and A N	Ridgeway and Nelson	6,044	17,491
Cranbrook			
Caldwell Agencies	14A 137 Avenue South (01/04/74–31/08/74)	1,180	3,000
S A M Holdings Ltd	34 11th	1,646	5,319
Dawson Creek			
Corporation of the City of Dawson Creek	City Hall	1,638	5,117
Duncan			
Duncan Financial Centre	435 Trunk Road	5,030	29,185
Elkford			
Elkford Square Ltd	Elkford Square	2,296	12,000
Faro			
Solar Construction Co Ltd	Lots 101 and 103	1,225	8,512
Fort Nelson			
Sikanni Buildings Ltd	Sikanni Building	1,008	7,252
Fort St James			
C E Robin Ltd	Lot 6 Block A	3,780	18,324
Cloverdale Investments	Post Office	1,553	7,500
Fort St John			
Knights Enterprises Ltd	Knight Building	3,000	14,125
Ganges			
Mowat's Trading Co Ltd	Ganges Road	1,720	7,402
Granisle			
Granisle Properties Ltd	Post Office	1,225	6,615
Houston			
Engineered Homes Ltd	Houston Shopping Centre	2,856	13,710
Kamloops			
Cooper R J and Carlsen G N	Postal Station A	4,468	15,800
Suncrest Properties Ltd	235 1st Avenue	16,045	74,380
Suncrest Properties Ltd	Klapstock Building	13,324	20,675
Walsh J	634 Victoria (01/04/74–31/08/74)	960	2,500
Kelowna			
Argus Industries Ltd	1857 and 1859 Bredin	5,120	20,573
Lake Cowichan			
Peterson J L	South Shore Road	1,871	6,487
Langley			
Fraser Mall Ltd	20582 Fraser Highway	3,800	16,790
Mackenzie			
Dave Leaseholds Ltd	Cooper Building	1,260	5,103
Mackenzie Ventures Ltd	Post Office	1,875	13,312
Nanaimo			
District General Rental Corporation Ltd	75 Front St	4,018	13,125
Great National Land Investment	159 Skinner	11,800	11,240
Nelson			
Murphy W C	523 Vernon	1,475	9,464
New Westminster			
Adanac Estates Ltd	80 6th St	2,600	144,284
North Vancouver			
Block Bros Realty Ltd	1305 Welch St	40,310	18,982
Block Bros Realty Ltd	1357 Welch St	9,840	26,370
Fairway Properties Ltd	1801 Welch St	13,844	41,915
Gerbracht Construction Ltd	1221 Lonsdale	12,847	72,253
Macor Developments	116 E 3rd (01/04/74–31/08/74)	746	2,964
Rodkell R	497 Mountain Highway	2,500	21,756
Parksville			
Highbury Developments Ltd	Post Office	3,040	16,278

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
British Columbia–Continued			
Penticton			
Peach Cliff Holdings Ltd	333 Main St (01/04/74–30/04/74)	1,662	500
Port Alice			
El Mercado Shops Ltd	Rumble Beach	1,510	5,108
Port Coquitlam			
Lincoln Projects Ltd	2540 Shaughnessy	8,159	42,011
Prince George			
Oxford Developments Group Ltd	Royal Bank Building	17,008	93,065
Oxford Developments Group Ltd	Oxford Building	6,631	22,405
Prince George Shopping Centre Ltd	1395 6th	12,600	26,400
R J Cooper Services Ltd	15th and Nicholson	14,184	46,475
Robertson W F	1523 8th Avenue	940	3,000
Stanley Klimek Trucking Ltd	2185–2197 Ogilvie	6,000	14,400
Prince Rupert			
Kain Rentals Ltd	800 2nd Street	7,770	32,956
Fishermans Credit Union	138 3rd Avenue W	7,400	40,248
Richmond			
D K Investments Ltd	387 #3 Road	3,350	19,980
Highbury Developments Ltd	687 #3 Road	9,234	41,949
Kwun B	567 #3 Road	22,750	24,172
Progressive Construction Ltd	563 #3 Road	5,342	10,040
Prudential Insurance Co of America	355 Viking Way	48,639	90,221
Rutland			
Philbeth Enterprises	189 Asher	2,400	7,800
Sandspit			
Sandspit Enterprises Ltd	Post Office	1,269	6,984
Sea Island			
Receiver General of Canada	Vancouver International Airport	8,463	33,436
Sechelt			
Village Enterprises Ltd	Lot 2 Block 5	1,625	4,950
Smithers			
Carmart Holdings	Main St	2,000	13,600
Sooke			
Murray's Store Ltd	Brownsey's Store	1,785	8,100
Squamish			
Drenka J W	3280 Cleveland	2,920	12,794
Summerland			
Cooper J and R J Cooper Services Ltd	Victoria and Jubilee	4,120	19,562
Surrey			
L R S Development Enterprises	Scott Town Plaza	2,101	7,500
Macaulay Nicholls Maitland	1070 King George Highway	6,608	44,594
Western Pacific Investments	13483–108th Avenue	6,235	35,228
Terrace			
L E Pruden Realty Ltd	4545 Lakelse (01/04/74–30/04/74)	2,850	980
Skeena Broadcasters	4632 Lazelle	4,351	38,384
Trail			
Lognotti	999 Farwell	1,200	7,050
Ucluelet			
Rhodes F	Lot 282	1,534	6,520
Vancouver			
Adams Properties Ltd	1234 Robson	900	1,312
Adams Properties Ltd	1301 Robson	12,144	48,000
Algrd Investments	10754 & 1085 Homer	14,000	32,083
Bank of Canada	Bank of Canada B'dg	2,891	19,165
Braburn Estates Ltd	Postal Station L	5,703	13,600
Mr and Mrs John Butterworth	825 Cross Creek (01/04/74–30/06/74)	2,400	1,650
Campeau Corp	Rayonier Building	3,592	22,485
Canada Safeway Ltd	Postal Station S	6,035	13,400
Canada Trust Co	2886 West 28th (01/04/74–30/06/74)	2,300	1,500
Canadian Broadcasting Corporation	1254 West Georgia (01/04/74–31/08/74)	1,959	4,137
Central Heat Distribution	720 Beatty St	9,800	18,620
Century Insurance Co	Fidelity Life Bldg	7,378	45,730
Conreal Incorporation	452 West Broadway	10,738	22,728
Crown Life Insurance Co	814 Richards St	11,395	60,673
Dakralda Properties	1525 West 8th	14,144	74,564
Dominion Construction	425 West 2nd	4,025	8,849
Dominion Management Ltd	Bentall Centre 1	3,632	34,660

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Continued*

RENTALS–*Continued*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
British Columbia–Continued			
Vancouver–*Concluded*			
Dominion Management Ltd	Bentall Centre 3	20,834	96,070
Farmers and Merchants Trust Co Ltd	564 Howe St	2,165	9,900
First Canadian Land Corporation Ltd	Prescott Building	37,652	198,387
Fraser Heights Enterprises	5550 Fraser	14,177	30,488
Freeman, Peterson, Stark & Fouler	1177 West Broadway (01/10/74–31/03/75)	1,248	3,637
Hashman Construction Ltd	Royal Centre	80,104	654,803
Heating Engineering Ltd	580 Raymur	10,930	25,463
Highbury Construction Ltd	750 Cambie St	70,802	430,860
Highbury Developments Ltd	Postal Station G	7,271	35,357
Hotel Vancouver	Hotel Vancouver	2,750	17,863
Dr M Huculak	6508 Cypress (01/04/74–30/06/74)	1,600	1,350
Joseph Fuvero Holdings	2411 Pender St	20,466	174,249
Knowlton Realty Ltd	Dome Building	11,799	70,369
Macaulay, Nicholls and Maitland Co Ltd	Great West Life	13,234	72,515
Macaulay, Nicholls and Maitland Co Ltd	Postal Station E	7,204	44,281
Macaulay, Nicholls and Maitland Co Ltd	Sun Alliance Bldg	2,290	17,398
MacKenzie Management Ltd	1665 West Broadway	14,187	30,441
MacKenzie Management Ltd	Montreal Trust Bldg	33,850	201,850
McKenzie, Snowball, Skalbainia & Associates	1520 Alberni St (01/04/74–30/06/74)	1,200	2,700
MacMillan Bloedel Ltd	MacMillan Bloedel Bldg	5,207	53,530
Manhasset Holdings Ltd	620-622 Seymour	4,822	23,801
Metro Parking Ltd	300 Block W Georgia	Parking	6,825
Metro Parking Ltd	400 Dunsmuir (01/04/74–30/04/74)	Parking	570
Murray Goldman Ltd	Robson and Granville	10,800	134,654
National Trust Co Ltd	Norwich House	6,048	37,014
Florence C O'Connor	1045 Homer St (Land)	9,000	7,000
O'Connor Estate Ltd	1057 Homer St	5,200	17,605
Pacific Centre Ltd	Pacific Centre	131,246	872,620
Pacific Enterprises	560 West Broadway (01/12/74–31/03/75)	1,576	2,981
Pacific Palisades	Pacific Palisades	11,033	61,878
Sheraton Landmark Hotel	Sheraton Landmark Hotel	6,422	21,747
Sherdale Estates Ltd	Sun Tower	38,695	117,767
Sherdale Estates Ltd	16 E Hastings	18,300	90,301
Sun Life Assurance Co of Canada	1444 Alberni St	37,469	217,853
Sun Life Assurance Co of Canada	Sandwell Building	22,166	171,231
Teachers Investment Housing Co-op	1177 West Broadway	25,060	170,739
Teachers Investment Housing Co-op	186 Smythe (09/12/74–31/03/75)	6,166	3,756
United Western Investments Ltd	541 A West 8th	4,400	8,137
Vancouver Block Ltd	Vancouver Block	8,480	49,643
Vide Properties Ltd	1090 West Pender	66,437	463,950
Wang Fai Co Ltd	1745 West 4th	4,614	23,794
Edward D Werner	342 West 2nd	2,243	5,914
W Y Wong, F D Wong, Jack Wong, W K Wong	Postal Station B	2,052	7,400
Y M C A	955 Burrard Street	5,527	67,155
Vernon			
Towke Holdings Ltd	3306–32nd	3,587	9,715
Vernon and District Credit Union	3205–32nd	1,914	14,857
Victoria			
Andromeda Investments	Board of Trade Building	2,180	9,343
Dominion Management Company	1405 Douglas St	14,103	78,627
Geneva Investments	1061 Fort St	27,302	144,996
Haworth Investments	2657 Douglas St	6,860	13,227
Junction Shopping Centre	Postal Station B	6,184	28,365
Kalyk N	999 Fort St	3,318	13,850
Kirzinger Group Securities Ltd	931 Pandora	4,820	28,440
Mearns L C	614 Yates St	2,888	14,127
M E P C Canadian Properties Ltd	880 Douglas St	2,000	9,419
M E P C Canadian Properties Ltd	720 Yates St (01/04/74–31/08/74)	1,723	2,270
Montigny Enterprises Ltd	810 Fort St	20,388	41,355
Olsen A	478 Island Highway	2,400	8,933
Oxford Development Group Ltd	Bank of Commerce Building	31,403	207,598
Yennaden Holdings Ltd	Postal Station A	6,489	28,433
Westbank			
Trench's Drug Ltd	Lot 5	1,553	7,313

PUBLIC WORKS–*Continued*

ACCOMMODATION PROGRAM–*Concluded*

RENTALS–*Concluded*

Location and Landlord	Name or Address of Building	Space Occupied Sq. Ft.	1974-75 Expenditures
			$
British Columbia–Concluded			
West Vancouver			
Park Royal Shopping Centre Ltd	Kapilano 11	34,791	180,788
Williams Lake			
Canuck Properties Ltd	Post Office	8,000	41,709
Yukon Territories			
Watson Lake			
Yukon Territorial Government	Post Office	1,376	8,806
Whitehorse			
Casca Enterprises	Casca Building	1,150	5,903
Clarke Trailer Sales	Mobile Building	1,400	5,200
Mainsteel Developments Ltd	212 Main Street	4,570	29,883
Schwartzin E	Polaris Building (01/04/74 to 30/09/74)	1,157	2,910
Yukon Electric Co Ltd	1st Ave and Elliot St	1,112	8,520
Outside Canada			
Birmingham England			
Birmingham Central Properties Ltd	Rotunda Building	4,464	5,892
Bristol and West Building Society	Bristol & West House (15/1/75 to 31/3/75)	6,927	6,548
Taylor, B & MC	54 Weoley Park Road	1,810	6,428
Chicago Ill U S A			
Metropolitan Management Co	111 East Wacker Drive	4,349	34,181
Glasgow Scotland			
Centrovincial Estates (Scotland) Ltd	Ashley House	5,450	18,630
Commercial & General Investment Ltd	Fleming House	6,250	9,921
London, England			
B P Pension Trust	Flat 6 12-18 Hill Street	1,832	5,068
Crown Estate Office	Canada House	46,059	69,150
Harris D G	Flat 2 25 Weymouth Street	1,945	5,115
Mertoun Development Co	Flat 5 34 Bryarston Square	1,882	7,453
Metropolitan Holdings Ltd	Flat 47 Eyre Court	1,782	5,301
Metropolitan Holdings Ltd	Flat 49 Eyre Court (1/3/75 to 31/3/75)	1,782	13,328
Metropolitan Holdings Ltd	Flat 28 Melbury Court	2,522	6,499
Metropolitan Holdings Ltd	Flat 63 Melbury Court	2,920	5,187
Metropolitan Holdings Ltd	Flat 36 South Lodge	1,935	5,762
Metropolitan Holdings Ltd	Flat 9 Wellesley House	3,150	5,046
National Provident Institution	Flat 10 169 Queensgate	2,686	8,644
Property Investments Ltd	Flat 4 10 Cambridge Gate	2,416	5,841
Southwick Investments Ltd	Flat 170 The Quadrangle	785	5,387
The Brompton Trust	74 Grove End Road	4,323	6,481
The Prudential Assurance Co Ltd	Flat 61 Orchard Court	3,728	6,982
Manchester, England			
Sir Denham & Thomas Bradwell Barlow	Barlow House (12/2/74 to 31/3/75)	5,767	10,098
Secretary of State for Social Services	Gateway House	5,083	12,264
New York, N Y, U S A			
External Affairs	Standard Oil Building	4,935	88,658
Paris, France			
La Caisse Autonome de Retraite de Chirurgiens Dentistes	15 rue de Berri	2,830	45,280
Societes Sipace	Pan Am Building	1,560	40,750
San Francisco, Calif, U S A			
Dillingham Development Corporation	44 Montgomery	2,575	26,224
General–Total Region			96,574,509
Rentals, 1665 Each at a Rate of Less than $5,000 per Annum			3,443,439
Total Rentals – Space			100,017,948
Rentals–Other			2,950,317
Total Rentals			102,968,265

PUBLIC WORKS–*Continued*

MARINE PROGRAM

REPAIR AND MAINTENANCE CONTRACTS $100,000 OR OVER

Contractor	City	Province	Project Location and Nature of Work	Amount	Year of Contract	1974-75 Expenditures	Expenditures To Date
				$		$	$
New Brunswick							
Harbour Developments Ltd	Saint John	N B	Courtenay Bay–Saint John–Dredging	436,239	1973-74	179,559	431,381(f)
Harbour Developments Ltd	Saint John	N B	Main Channel–Saint John–Dredging	105,450	1973-74	29,154	103,533(f)
J P Porter Co	Montreal	Que	Bathurst–Dredging	165,600	1974-75	107,640	107,640
J P Porter Co	Montreal	Que	Courtenay Bay–Saint John–Dredging	203,850	1974-75	125,330	125,330
Verreault Navigation Inc	Les Mechins	Que	Bathurst–Dredging	262,318	1973-74	54,674	262,318(f)
Verreault Navigation Inc	Les Mechins	Que	Dalhousie–Dredging	132,789	1974-75	132,789	132,789(f)
Quebec							
Simon Thivierge & Fils Enr	St-Aimé des Lacs Cté Charlevoix	Que	Tadoussac–Wharf Repair	283,594	1974-75	173,617	173,617
Ontario							
G Mulhall & Sons Ltd	Belle River	Ont	Kingsville–Re-dredging	118,800	1974-75		
J P Porter (Ontario) Ltd	Hamilton	Ont	Mission River–Mtce dredging	306,208	1973-74	53,358	*306,208(f)
*(Amends reporting in the 1973-74 Public Accounts)							
J P Porter (Ontario) Ltd	Hamilton	Ont	Port Stanley–Dredging	200,320	1974-75	130,834	130,834(f)
British Columbia							
Dillingham Corp (Canada) Ltd	North Vancouver	B C	Fraser River–Dredging Steveston Cut	233,248	1974-75	233,248	233,248(f)
Sceptre Dredging Ltd	Richmond	B C	Fraser River–Dredging areas 1, 2, & 3	295,735	1974-75	295,735	295,735(f)
B G Linton Construction Ltd	Courtenay	B C	Alaska Highway–Mile 83.6–300 Maintenance	2,720,941	1971-72	830,074	2,720,941(f)
Don Gordon Ltd	Fort Nelson	B C	Alaska Highway–Mile 496–626.6 Maintenance	2,339,895	1973-74	795,405	795,405
Don Gordon Ltd and Wedhorn Ventures Ltd	Fort Nelson	B C	Alaska Highway–Mile 83.6 – 300 Maintenance	3,433,684	1974-75		
Wedhorn Ventures Ltd	Fort Nelson	B C	Alaska Highway–Mile 301–496 Maintenance	3,262,265	1972-73	1,132,749	2,153,865
Yukon Territory							
E Lobe Contracting Ltd	Whitehorse	Y T	Alaska Highway–Mile 113–159.5 Gravel Crushing, Stockpiling and Surfacing	569,732	1973-74	569,732	569,732(f)
E Lobe Contracting Ltd	Whitehorse	Y T	Alaska Highway–Mile 159.3–206.5 Gravel Crushing, Stockpiling and Surfacing	432,680	1973-74	432,680	432,680(f)
Yukon Territorial Government	Whitehorse	Y T	Alaska Highway–West of Mile 626.6 Maintenance		1972-73	*5,968,490	14,112,011

*As per agreement between DPW and Yukon Government–expenditure subject to annual audit.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

TRANS-CANADA HIGHWAY CONSTRUCTION THROUGH NATIONAL PARKS

Banff National Park	138,444
Glacier National Park	23,342
Terra Nova National Park	724,301
Mount Revelstoke National Park	25,052
Western National Park	27,285
Other	1,383
TOTAL	$939,807

PUBLIC WORKS–*Concluded*

ACCOMMODATION PROGRAM

MISCELLANEOUS

Location	Name or Address of Building	1974-75 Expenditures
RENTAL AND MAINTENANCE OF SOUND EQUIPMENT		$
Capital Region		
Ottawa	Conference Centre	
	Under Agreement, International Simultaneous Translation Systems was paid	32,529
	Under Agreement, K W Wilks & Associates was paid	14,751
		47,280
	House of Commons and Senate	
	Under Agreement, International Simultaneous Translations Systems was paid	2,963
	National Press Building	
	Under Agreement, Tannoy Ltd was paid	5,684
		8,647
		55,927

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM DREDGING BY PROVINCES

	Expenditures		Revenues	
	1974-75	1973-74	1974-75	1973-74
	$	$	$	$
Newfoundland	979,800	732,496		
Prince Edward Island	452,236	453,371		
Nova Scotia	248,288	209,614		
New Brunswick	292,615	243,793		
Quebec–Other than Capital Region	761,080	549,528		
Quebec–Capital Region		150,000		
Total Quebec	*761,080*	*699,528*		
Ontario–Capital Region				
Ontario–Other than Capital Region	27,382			
Total Ontario	*27,382*			
Manitoba	311,453	214,906	12,374	10,000
Saskatchewan		100,000		12,163
Alberta	356,347	1,217,739		
British Columbia	2,281,068	*1,789,309	2,900	2,000
Total Provinces	5,710,269	5,660,756	15,274	24,163
Northwest Territories	427,417	10,175		
Yukon Territory		*70,000		888
Total	6,137,686	5,740,931	15,274	25,051

*Amends reporting in the 1973-74 Public Accounts.

REGIONAL ECONOMIC EXPANSION

Grants to assist various organizations associated with the promotion and development of regional economic expansion; contributions related to economic expansion and social adjustment by payments to provinces, provincial agencies and to persons for: programs and projects under the Agricultural and Rural Development Act; the use of land; research in connection with the development and adjustment of manpower resources in selected areas; programs related to industrial research and development of services to industry including industrial infrastructure; incentives to industry for the development of employment opportunities in designated regions and special areas; general development agreements; and other federal-provincial programs.

Contributions–	
Agricultural and Rural Development Act cost-shared program:	
Newfoundland	$ 1,715,339
Nova Scotia	4,765,760
New Brunswick	485,534
Québec	5,542,186
Ontario	5,364,952
Manitoba	2,447,565
Saskatchewan	4,212,686
Alberta	2,003,525
British Columbia	924,206
	27,461,753
Agricultural and Rural Development Act: Development Projects on Indian Reserves–	
Nova Scotia	742,982
New Brunswick	26,673
Québec	134,575
Ontario	549,210
	1,453,440
Agricultural and Rural Development Act: Federal-Provincial Research program–	
Newfoundland	11,168
Special ARDA	
Manitoba	1,801,318
Saskatchewan	653,128
British Columbia	873,392
	3,327,838
Land surveying and mapping program:	
Newfoundland	1,170,475
New Brunswick	96,790
Atlantic Provinces	3,426,116
	4,693,381
NewStart companies in designated areas:	
New Brunswick	491,049
	491,049
Programs and projects contributing to the growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:	
Newfoundland	450,495
Prince Edward Island	2,204
Nova Scotia	180,547
New Brunswick	41,276
	674,522
Incentives for the development of industrial employment opportunities in designated areas and regions of Canada deemed to require special measures to facilitate economic expansion and social adjustment:	
Industrial Incentives	
Newfoundland	1,549,189
Prince Edward Island	254,355
Nova Scotia	9,026,444
New Brunswick	5,808,606
Québec	36,233,773
Ontario	7,027,256
Manitoba	5,623,148
Saskatchewan	1,734,285
Alberta	1,909,675
British Columbia	740,075
Undistributable	322,008
	70,228,814
Federal-Provincial agreement on Special Areas:	
Newfoundland	10,592,224
Nova Scotia	9,435,096
New Brunswick	7,023,070
Québec	21,176,096
Manitoba	1,263,817
Saskatchewan	200,164
Alberta	1,283,912
	50,974,379
Comprehensive rural area development programs:	
Prince Edward Island	18,895,750
New Brunswick Mactaquac	16,277
Northeast New Brunswick	7,389,918
Québec–Lower St. Lawrence, Gaspé and Îles-de-la-Madeleine	21,442,287
Manitoba–Interlake	1,675,974
	49,420,206
Special Highway Programs:	
Newfoundland	3,340,577
New Brunswick	1,983,372
	5,323,949
Resource and Geological Surveys:	
Newfoundland	346,404
New Brunswick	822,692
	1,169,096
Interim Planning Agreements:	
Newfoundland	242,033
Nova Scotia	447,599
New Brunswick	307,630
Saskatchewan	267,074
Alberta	358,921
British Columbia	426,172
	2,049,429
General Development Agreements:	
Newfoundland	35,643,992
Nova Scotia	4,606,836
New Brunswick	26,450,489
Québec	18,819,785
Ontario	4,641,660
Manitoba	8,005,608
Saskatchewan	467,669
Alberta	2,886,622
British Columbia	2,500,000
	104,022,661
Memorial University VTR Agreement	183,741
Gimli Recreation Complex–Manitoba	216,820
Newfoundland Resettlement	412,770
Maritime Resource Management Services	463,743
Atlantic Management Institute	295,274
Atlantic Region Labour Education Centre	134,179
New Brunswick Multiplex Corporation Limited	321,445
New Brunswick Transportation and Forest resource Studies	80,833
Newfoundland and Labrador Development Corporation Limited	267,118
Atlantic Provinces Physical Distribution Advisory Services	85,835
Miscellaneous	76,318
Total Vote 10	$323,839,761

URBAN AFFAIRS

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act 1954, C. 23, 1953-54, as amended (10) 3,621,364

Section 23 of the Act authorizes the Corporation, with the approval of the Governor in Council, to enter into agreements with municipalities providing for the payment to a municipality of contributions in respect of one half of the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land in the municipality. The same section authorizes the Corporation to be paid the money required to carry out such agreements. A payment made under this section shall not be greater than the amount by which the aggregate of $300,000,000 and any additional amounts authorized by Parliament exceeds the total amount of payments made. Payments to date were $178,721,954.

Total payments under the Act during the fiscal year to reimburse the Corporation for contributions made to municipalities were $14,787,963 of which $11,166,599 for the period April to December 1974 was charged to the Statutory Vote. In addition an expenditure made in 1973-74 under the Act for the period January to March 1974 in the amount of $2,286,947 was also charged to the Statutory Vote and credited to non-tax revenue–refunds of previous years expenditure.

Details of payments by city, by province follow:

Authority	Agreement with	Contributions	Payments	To Date
PC 1970-1606 d/Sept 16, 1970	Province of Newfoundland			
	St. John's			
	Corner Brook (The City)	1,702,800	330,864	1,596,370
PC 1971-1554 d/July 27, 1971	Province of Newfoundland			
	St. John's			
	West Mundy Pond	1,698,853	508,941	1,556,739
PC 1963-1182 d/August 14, 1963	Province of Nova Scotia			
	City of Halifax			
	Uniacke Square	2,490,000	145,983	2,052,663
PC 1968-1331 d/July 17, 1968	Province of New Brunswick			
	City of Saint John			
	North End Area	11,072,519	838,606	7,934,693
PC 1963-225 d/February 8, 1963	Province of Quebec			
	City of Montreal			
	Victoriatown	1,622,708	227,333	1,495,407
PC 1968-1333 d/July 17, 1968				
PC 1971-1165 d/June 15, 1971				
PC 1971-2555 d/November 11, 1971	Province of Quebec			
	Quebec Housing Corporation	49,593,285	6,325,526	41,461,342
PC 1970-461 d/March 17, 1970				
PC 1975-567 d/March 11, 1975	Province of Ontario			
	City of Cornwall	1,700,000	210,009	1,047,823
PC 1964-1429 d/September 11, 1964	Province of Ontario			
	City of Hamilton			
	North End Project	4,707,000	683,638	3,951,416
PC 1967-1656 d/August 30, 1967				
PC 1972-506 d/March 14, 1972	Province of Ontario			
	City of Hamilton			
	(Civic Square Project)			
	Lloyd Jackson Square	14,511,450	314,743	12,566,982
PC 1970-1391 d/August 5, 1970	Province of Ontario			
	City of Hamilton			
	York St. Area	3,150,000	11,873	2,614,395
PC 1970-461 d/March 17, 1970				
PC 1970-461 extended by Agreement d/June 5, 1973	Province of Ontario			
	City of Kitchener			
	Downtown Area	1,464,805	541,629	816,858
PC 1969-2009 d/October 21, 1969				
PC 1972-74 d/January 18, 1972				
PC 1974-1149 d/May 14, 1974	Province of Ontario			
	City of London			
	Block C, Area	4,028,175	498,045	3,134,966
PC 1968-1024 d/May 29, 1968	Province of Ontario			
	City of Ottawa			
	Lowertown, East	15,444,325	2,234,113	11,410,278

URBAN AFFAIRS–*Continued*

CENTRAL MORTGAGE AND HOUSING CORPORATION– *Continued*

Authority	Agreement with	Contributions	Payments	To Date
PC 1969-1574 d/August 11, 1969 PC 1973-2336 d/July 31, 1973	Province of Ontario City of Sault Ste-Marie International Bridge Plaza	3,320,696	425,999	2,132,927
PC 1967-1341 d/July 12, 1967 PC 1974-1609 d/July 16, 1974	Province of Ontario City of Sault Ste-Marie Riverfront Area	1,576,995	216,263	939,558
PC 1967-395 d/March 2, 1967	Province of Ontario City of Sudbury Borgia Area	9,430,099	282,723	9,200,220
PC 1968-1330 d/July 17, 1968 PC 1974-2534 d/November 19, 1974	Province of Ontario City of Thunder Bay Downtown, Area	4,322,393	160,473	2,838,924
PC 1964-437 d/March 26, 1964 PC 1966-837 d/May 13, 1966	Province of Ontario City of Toronto Alexandra Park Project	7,378,000	124,329	6,144,293
PC 1971-2748 d/December 14, 1971	Province of Ontario City of Toronto Treffan Court	1,041,000	136,947	435,385
PC 1968-88 d/June 17, 1968	Province of Ontario Vanier City Area No. 1	39,573	16,416	39,574
PC 1959-47 d/January 14, 1959 PC 1966-4 d/January 5, 1966	Province of Ontario City of Windsor	2,703,759	36,615	1,656,597
PC 1961-1408 d/September 28, 1961 PC 1967-1991 d/October 19, 1967	Province of Manitoba City of Winnipeg Lord Selkirk Park	4,375,000	2,193	4,239,202
PC 1970-1502 d/September 9, 1970	Province of Manitoba City of Winnipeg Midland Railway Area No. 2	2,000,000	78	1,873,723
PC 1972-985 d/May 9, 1972	Province of Saskatchewan City of Melville Scheme I	19,750	2,973	19,750
PC 1968-2105 d/November 19, 1968	Province of Alberta City of Medicine Hat Area B-1	659,763	65,341	248,691
PC 1969-1648 d/August 27, 1969	Province of British Columbia District of Surrey Cloverdale, Area	334,225	39,190	294,049
PC 1960-862 d/June 23, 1960	Province of British Columbia City of Vancouver Project 1	2,621,709	52	1,489,734
PC 1964-1001 d/July 9, 1964	Province of British Columbia City of Vancouver Project 2	3,000,000	2,535	2,695,007
PC 1971-2051 d/September 28, 1971	Province of British Columbia City of Vancouver Strathcona	2,465,000	401,365	1,622,010
PC 1966-2152 d/November 17, 1966 PC 1966-2288 d/December 9, 1966	Province of British Columbia City of Victoria Rose-Blanchard Project	1,106,582	3,168	1,039,380

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCES

SUMMARY OF FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY DEPARTMENT

Year Ended March 31, 1975

(in thousand of dollars)

DEPARTMENTS	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total
Agriculture	4	223	95	7	2,737	5,388	3,061	15,294	7,783	862	35,454
Energy, Mines and Resources	442	77			225			286	50	108	1,188
Environment	146,659			565	3,857	1,868	752	34,663	30,518	5,369	224,251
Indian Affairs and Northern Development	2,243			1,220		578	240	496		784	5,561
Industry, Trade and Commerce	4	2	6	2	116	14	45	6	28	72	295
Justice	79	17	443	295	2,233	4,466	573	105	741	1,423	10,375
Manpower and Immigration		98	69	58	172	803	278	176	312	88	2,054
National Defence	48	22	64	54	381	493	75	70	116	154	1,477
National Health and Welfare	101,800	19,035	122,155	111,600	221,566	1,254,422	172,811	139,731	273,777	409,195	2,826,092
Public Works			4			54	2,483				2,541
Regional Economic Expansion	48,580	15,752	18,294	39,477	53,706	10,007	14,279	4,788	6,297	3,862	215,042
Secretary of State	5,244	1,541	20,628	12,727	283,998	169,160	17,719	14,223	53,867	16,974	596,081
Transport					100	9	8,530	4,240	7,530	2,500	22,909
Treasury Board			88	67		77		96	91	90	509
Urban Affairs					10,384	3,318					13,702
Total	305,103	36,767	161,846	166,072	579,475	1,450,657	220,846	214,174	381,110	441,481	3,957,531

Details on following pages.

AGRICULTURE

CROP INSURANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island	221	134	563
Nova Scotia	85	46	261
New Brunswick			
Quebec	1,670		1,670
Ontario	3,869	2,133	8,407
Manitoba	2,765	2,019	13,212
Saskatchewan	14,578	6,525	25,269
Alberta	7,300	3,864	18,240
British Columbia	652	461	2,500
Total provinces	31,140	15,182	70,122
Northwest Territories			
Yukon Territory			
Total	31,140	15,182	70,122

EXPERIMENTAL CROP INSURANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	96	1,473	6,825
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	96	1,473	6,825
Northwest Territories			
Yukon Territory			
Total	96	1,473	6,825

AGRICULTURE—*Continued*

CROP LOSS ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	112	443	555
Ontario	13		13
Manitoba	277		277
Saskatchewan	683	256	939
Alberta	454	59	513
British Columbia	200	307	507
Total provinces	1,739	1,065	2,804
Northwest Territories			
Yukon Territory			
Total	1,739	1,065	2,804

PROGRAMS UNDER $100,000

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From *Inception (including 1975)
Newfoundland			
Prince Edward Island		4	
Nova Scotia	1	2	
New Brunswick	2	1	
Quebec	6	6	
Ontario			
Manitoba		14	
Saskatchewan	9	5	
Alberta	10		
British Columbia		8	
Total provinces	28	40	
Northwest Territories			
Yukon Territory			
Total	28	40	

*Information not available.

CONTRIBUTIONS TO 4-H CLUBS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From *Inception (including 1975)
Newfoundland	4	4	
Prince Edward Island	2	3	
Nova Scotia	9	9	
New Brunswick	5	4	
Quebec	14	23	
Ontario	66	68	
Manitoba	15	16	
Saskatchewan	22	20	
Alberta	19	19	
British Columbia	10	10	
Total provinces	166	176	
Northwest Territories			
Yukon Territory			
Total	166	176	

*Information not available.

CONTRIBUTIONS FOR RABIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick		1	4
Quebec	16	11	101
Ontario	63	44	479
Manitoba	4		4
Saskatchewan	2	2	10
Alberta			1
British Columbia			
Total provinces	85	58	599
Northwest Territories			
Yukon Territory			
Total	85	58	599

AGRICULTURE–*Concluded*

AID TO UNIVERSITIES FOR EXPANSION OR ENLARGEMENT TO EXISTING VETERINARY TEACHING FACILITIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	823		823
Ontario	1,377		1,377
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	2,200		2,200
Northwest Territories			
Yukon Territory			
Total	2,200		2,200

ENERGY, MINES AND RESOURCES–*Continued*

ELECTRICAL INTERCONNECTION STUDIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	149	201	350
Prince Edward Island	47	189	236
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	196	390	586
Northwest Territories			
Yukon Territory			
Total	196	390	586

ENERGY, MINES AND RESOURCES

AEROMAGNETIC SURVEYS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island	30		30
Nova Scotia			
New Brunswick			69
Quebec	225	225	2,633
Ontario			863
Manitoba			673
Saskatchewan		22	479
Alberta			164
British Columbia	75		602
Total provinces	330	247	5,513
Northwest Territories			
Yukon Territory			
Total	330	247	5,513

B.C.–YUKON–NORTHWEST TERRITORIES BOUNDARY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	33	28*	86
Total provinces	33	28*	86
Northwest Territories			
Yukon Territory			
Total	33	28	86

*Amends reporting in the previous year's Public Accounts.

ENERGY, MINES AND RESOURCES–*Concluded*

MINERAL DEVELOPMENT PROGRAM IN NORTHERN SASKATCHEWAN

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	246		246
Alberta			
British Columbia			
Total provinces	246		246
Northwest Territories			
Yukon Territory			
Total	246		246

WEOC – PEACE RIVER IRON ORE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	40		40
Alberta	50		50
British Columbia			
Total provinces	90		90
Northwest Territories			
Yukon Territory			
Total	90		90

NEWFOUNDLAND MINERAL DEVELOPMENT PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	293	293	817
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	293	293	817
Northwest Territories			
Yukon Territory			
Total	293	293	817

EVALUATION OF THE COAL RESERVES OF SASKATCHEWAN

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan		297	552
Alberta			
British Columbia			
Total provinces		297	552
Northwest Territories			
Yukon Territory			
Total		297	552

ENVIRONMENT

HYDROMETRIC SURVEY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta	29,900		29,900
British Columbia			
Total provinces	29,900		29,900
Northwest Territories			
Yukon Territory			
Total	29,900		29,900

PROCESS TECHNOLOGY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	600		600
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	600		600
Northwest Territories			
Yukon Territory			
Total	600		600

HYDROMETRIC AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan	34,200		34,200
Alberta			
British Columbia			
Total provinces	34,200		34,200
Northwest Territories			
Yukon Territory			
Total	34,200		34,200

INDUSTRIAL DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	102	109	22,750
Total provinces	102	109	22,750
Northwest Territories			
Yukon Territory			
Total	102	109	22,750

ENVIRONMENT—*Continued*

ST LAWRENCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	298	365	663
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	298	365	663
Northwest Territories			
Yukon Territory			
Total	298	365	663

LAKE WINNIPEG, NELSON AND CHURCHILL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	123	323	936
Saskatchewan			
Alberta			
British Columbia			
Total provinces	123	323	936
Northwest Territories			
Yukon Territory			
Total	123	323	936

UPPER THAMES AND METRO TORONTO

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	290	561	12,375
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	290	561	12,375
Northwest Territories			
Yukon Territory			
Total	290	561	12,375

CANADA-ONTARIO SHORE DAMAGE STUDY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	73	279	352
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	73	279	352
Northwest Territories			
Yukon Territory			
Total	73	279	352

ENVIRONMENT–*Continued*

WATER QUALITY GREAT LAKES & LOWER LAKES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	1,504		1,504
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	1,504		1,504
Northwest Territories			
Yukon Territory			
Total	1,504		1,504

FRASER RIVER FLOOD CONTROL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	4,830	2,184	10,492
Total provinces	4,830	2,184	10,492
Northwest Territories			
Yukon Territory			
Total	4,830	2,184	10,492

CANADA LAND INVENTORY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	31	21	132
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	51	114	4,874
Ontario			
Manitoba		100	2,509
Saskatchewan	3	70	1,664
Alberta			
British Columbia	331	393	5,033
Total provinces	416	698	14,212
Northwest Territories			
Yukon Territory			
Total	416	698	14,212

CHURCHILL, NELSON BASIN STUDIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	10	323	843
Saskatchewan			
Alberta			
British Columbia			
Total provinces	10	323	843
Northwest Territories			
Yukon Territory			
Total	10	323	843

ENVIRONMENT–*Continued*

MIGRATORY BIRDS CROP DEPREDATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	261	78	339
Saskatchewan	460	288	765
Alberta	618	510	1,159
British Columbia			
Total provinces	1,339	876	2,263
Northwest Territories			
Yukon Territory			
Total	1,339	876	2,263

PRINCE RUPERT ENVIRONMENTAL ASSESSMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	106		106
Total provinces	106		106
Northwest Territories			
Yukon Territory			
Total	106		106

(LOWER CHURCHILL RIVER) ENVIRONMENTAL STUDIES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	29,600		29,600
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	29,600		29,600
Northwest Territories			
Yukon Territory			
Total	29,600		29,600

PEST CONTROL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick	565	631	1,196
Quebec	2,034	3,487	5,521
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	2,599	4,118	6,717
Northwest Territories			
Yukon Territory			
Total	2,599	4,118	6,717

ENVIRONMENT–*Continued*

NEWFOUNDLAND FOREST INVENTORY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	116	305	421
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	116	305	421
Northwest Territories			
Yukon Territory			
Total	116	305	421

FORESTRY INVENTORY SURVEY

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	116,312	374,942	4,144,765
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	116,312	374,942	4,144,765
Northwest Territories			
Yukon Territory			
Total	116,312	374,942	4,144,765

GAUGING STATION CONSTRUCTION AND HYDROMETRIC WORK

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	1		1
Manitoba	8		8
Saskatchewan			
Alberta		11	34
British Columbia			
Total provinces	9	11	43
Northwest Territories			
Yukon Territory			
Total	9	11	43

JAMES BAY ENVIRONMENTAL ASSESSMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	1,470		1,470
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	1,470		1,470
Northwest Territories			
Yukon Territory			
Total	1,470		1,470

ENVIRONMENT–*Concluded*

DELTA PROJECT MANITOBA

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	350		350
Saskatchewan			
Alberta			
British Columbia			
Total provinces	350		350
Northwest Territories			
Yukon Territory			
Total	350		350

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

CANADA–ONTARIO CANALS PROGRAM

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario		7	7
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces		7	7
Northwest Territories			
Yukon Territory			
Total		7	7

DEVELOPMENT OF ATLANTIC MACKEREL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	4		4
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	4		4
Northwest Territories			
Yukon Territory			
Total	4		4

CHILD CARE AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	151	110	793
Saskatchewan			
Alberta			
British Columbia			
Total provinces	151	110	793
Northwest Territories			
Yukon Territory	*10	10	130
Total	161	120	923

*Amends reporting in previous years–reported incorrectly as Registered Trapline Fur Agreement.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*

COMMUNITY DEVELOPMENT ON AND OFF RESERVE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	1,396	1,036	6,488
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			467
Ontario		50	
Manitoba			276
Saskatchewan			
Alberta			
British Columbia			
Total provinces	1,396	1,086	7,231
Northwest Territories			
Yukon Territory			
Total	1,396	1,086	7,231

MAINTENANCE OF HIGHWAY–ROCKY ARBOUR TO ST PAULS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	123		123
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	123		123
Northwest Territories			
Yukon Territory			
Total	123		123

FOREST FIRE PROTECTION AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	58	58	430
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	58	58	430
Northwest Territories			
Yukon Territory			
Total	58	58	430

NATURAL RESOURCES AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	136	119	1,145
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	136	119	1,145
Northwest Territories			
Yukon Territory			
Total	136	119	1,145

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Continued*

PURCHASE OF LAND

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	724		724
Prince Edward Island			
Nova Scotia			
New Brunswick	478		478
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia	784		784
Total provinces	1,986		1,986
Northwest Territories			
Yukon Territory			
Total	1,986		1,986

RESIDENT'S HOUSING RE-LOCATION KOUCHIBOUGUAC NATIONAL PARKS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick	742		742
Quebec			
Ontario			
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	742		742
Northwest Territories			
Yukon Territory			
Total	742		742

REGISTERED TRAPLINE FUR AGREEMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	60	31	282
Saskatchewan			
Alberta			
British Columbia			
Total provinces	60	31	282
Northwest Territories			
Yukon Territory			
Total	60	31	282

ROADS ON AND TO RESERVES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	29	125	862
Saskatchewan	496	414	
Alberta			
British Columbia			
Total provinces	525	539	862
Northwest Territories			
Yukon Territory			
Total	525	539	862

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*

VOCATIONAL AND TECHNICAL TRAINING

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1975)
	1975	1974	
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	384	*170	581
Manitoba			
Saskatchewan		*Nil	Nil
Alberta			
British Columbia			
Total provinces	384	170	581
Northwest Territories			
Yukon Territory			
Total	384	170	581

*Amends reporting previous year.

JUSTICE

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1975)
	1975	1974	
Newfoundland	79	2	81
Prince Edward Island	17	84	101
Nova Scotia	443		443
New Brunswick	295		295
Quebec	2,233		2,233
Ontario	4,466	1,076	5,542
Manitoba	573	136	709
Saskatchewan	105	41	146
Alberta	741	125	866
British Columbia	1,423	303	1,726
Total provinces	10,375	1,767	12,142
Northwest Territories	54	37	113
Yukon Territory			
Total	10,429	1,804	12,255

INDUSTRY, TRADE AND COMMERCE

TOURISM

(in thousands of dollars)

Provinces and Territories	Year ended March 31		From Inception (including 1975)
	1975	1974	
Newfoundland	4	6*	55
Prince Edward Island	2	5*	47
Nova Scotia	6	7*	63
New Brunswick	2	7*	64
Quebec	116	118*	391
Ontario	14	53*	309
Manitoba	45	47*	112
Saskatchewan	6	17	83
Alberta	28	51*	143
British Columbia	72	94*	253
Total provinces	295	405*	1,520
Northwest Territories			
Yukon Territory			
Total	295	405*	1,520

*Amends reporting in the previous year's Public Accounts.

MANPOWER AND IMMIGRATION

AGRICULTURAL MANPOWER

(in thousands of dollars)

Provinces and territories	Year ended March 31		From Inception (including 1975)
	1975	1974	
Newfoundland			
Prince Edward Island	73	7	92
Nova Scotia	69	4	166
New Brunswick	56	6	79
Quebec	165	32	384
Ontario	792	121	1,296
Manitoba	278	3	387
Saskatchewan	151		181
Alberta	312	67	667
British Columbia	88		104
Total provinces	1,984	240	3,356
Northwest Territories			
Yukon Territory			
Total	*1,984	240	3,356

* 1975 Includes Canada Farm Labour Pools Program which started in Fiscal year 1974-75.

MANPOWER AND IMMIGRATION–*Concluded*

MANPOWER TRAINING RESEARCH

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island	25	39	81
Nova Scotia		6	37
New Brunswick	2		22
Quebec	7	55	612
Ontario	10	9	458
Manitoba		17	98
Saskatchewan	25	105	130
Alberta		41	80
British Columbia			
Total provinces	69	272	1,518
Northwest Territories			
Yukon Territory			
Total	69	272	1,518

FEDERAL-PROVINCIAL HEALTH AGREEMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			6
New Brunswick			
Quebec			
Ontario	1	1	157
Manitoba			
Saskatchewan			2
Alberta			
British Columbia			13
Total provinces	1	1	178
Northwest Territories			
Yukon Territory			
Total	1	1	178

NATIONAL DEFENCE

CONTRIBUTIONS TO PROVINCES AND MUNICIPALITIES FOR CIVIL DEFENCE PURPOSES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	48	82	962
Prince Edward Island	22	19	293
Nova Scotia	64	123	2,407
New Brunswick	54	79	1,390
Quebec	381	828	14,026
Ontario	493	1,063	18,196
Manitoba	75	136	2,596
Saskatchewan	70	126	2,187
Alberta	116	225	5,460
British Columbia	154	305	6,306
Total provinces	1,477	2,986	53,823
Northwest Territories	23	14	157
Yukon Territory			
Total	1,500	3,000	53,980

NATIONAL HEALTH AND WELFARE

HEALTH CARE PROGRAM MEDICAL CARE ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	18,344	16,710	86,424
Prince Edward Island	3,949	3,547	14,408
Nova Scotia	27,209	24,832	126,715
New Brunswick	22,390	20,064	80,537
Quebec	207,172	185,385	783,713
Ontario	275,167	243,341	1,186,632
Manitoba	34,933	31,185	164,770
Saskatchewan	30,627	27,712	161,839
Alberta	59,424	52,700	264,414
British Columbia	81,541	70,697	386,692
Total provinces	760,756	676,173	3,256,144
Northwest Territories	1,256	1,136	4,373
Yukon Territory	678	638	1,802
Total	762,690	677,947	3,262,319

See also Miscellaneous Payments by Provinces.

NATIONAL HEALTH AND WELFARE–*Continued*

HEALTH CARE PROGRAM
TRAINING OF HEALTH PERSONNEL

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	60	62	1,379
Prince Edward Island	21	21	337
Nova Scotia	83	77	1,721
New Brunswick	73	72	1,225
Quebec	621	616	6,136*
Ontario	829	785	11,192
Manitoba	109	101	1,688
Saskatchewan	103	102	1,594
Alberta	164	154	2,615
British Columbia	165	165	2,514
Total provinces	2,228	2,155	30,401
Northwest Territories		7	45
Yukon Territory			1
Total	2,228	2,162	30,447

*In respect to the fiscal years 1965-66 to 1971-72 inclusive, the Province of Quebec was reimbursed under the provision of the Established Programs (Interim Arrangements) Act.

HEALTH CARE PROGRAM
HEALTH RESOURCES FUND ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 *1975	1974	From Inception (including 1975)
Newfoundland	7,784	9,788	24,523
Prince Edward Island			634
Nova Scotia			18,816
New Brunswick	279	391	5,372
Quebec	13,065	10,453	66,213
Ontario	6,564	9,927	111,564
Manitoba	643	1,895	9,664
Saskatchewan	918	1,241	12,300
Alberta	1,822	3,299	25,085
British Columbia	272		11,219
Total provinces	31,347	36,994	285,390
Northwest Territories		6	113
Yukon Territory			
Total	31,347	37,000	285,503

*Includes additional contributions as follows:

	Atlantic Portion	National Significance
Newfoundland	2,714	2,637
New Brunswick	93	
Quebec		1,682
Ontario		1,999
Saskatchewan		415
British Columbia		365
	2,807	7,098

See also Miscellaneous Payments by Provinces.

HEALTH CARE PROGRAM AND
DIAGNOSTIC SERVICES ACT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	42,101	34,561	283,396
Prince Edward Island	7,951	6,911	55,960
Nova Scotia	62,651	53,245	442,182
New Brunswick	51,898	43,252	355,414
Quebec (1)			394,850
Ontario	651,857	530,048	4,353,843
Manitoba	84,765	73,925	584,041
Saskatchewan	72,471	60,212	558,920
Alberta	142,291	119,764	949,376
British Columbia	187,379	140,276	1,132,969
Total provinces	1,303,364	1,062,194	9,110,951
Northwest Territories	2,928	2,409	18,137
Yukon Territory	1,349	1,123	8,504
Total	1,307,641	1,065,726	9,137,592

(1)No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM
CANADA ASSISTANCE PLAN

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	33,221	24,669	190,685
Prince Edward Island	7,013	5,134	31,933
Nova Scotia	31,189	27,718	156,684
New Brunswick	35,224	30,101	152,625
Quebec(1)	714		1,219*
Ontario	271,434	207,272	1,433,758
Manitoba	39,826	37,895	227,229
Saskatchewan	34,701	35,354	194,462
Alberta	60,769	52,656	334,982
British Columbia	139,821	83,340	541,439
Total provinces	653,912	504,139	3,265,016
Northwest Territories	6,091	1,373	7,464
Yukon Territory	740	763	3,420
Total	660,743	506,275	3,275,900

*The contribution shown to Quebec is the amount paid for work activity under Part III of the Canada Assistance Plan which is not covered by the Established Programs (Interim Arrangements) Act.

(1)No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

NATIONAL HEALTH AND WELFARE—*Continued*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

UNEMPLOYMENT ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			46,093
Prince Edward Island			3,190
Nova Scotia			14,884
New Brunswick			12,211
Quebec[1]			231,690
Ontario		2 CR	198,422
Manitoba			42,163
Saskatchewan	36		36,703
Alberta	20	28	61,156
British Columbia			140,779
Total provinces	56	26	787,291
Northwest Territories	3	477	3,638
Yukon Territory			676
Total	59	503	791,605

[1]No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

DISABLED PERSONS ALLOWANCES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	5	7	6,450
Prince Edward Island	2	2	3,032
Nova Scotia	52	101	15,248
New Brunswick	869	791	15,475
Quebec[1]	5 CR	14 CR	70,044
Ontario	39	72	60,558
Manitoba	76	99	8,307
Saskatchewan	13	20	5,991
Alberta	496	538	12,435
British Columbia	27 CR	606	15,356
Total provinces	1,520	2,222	212,896
Northwest Territories	6	12	194
Yukon Territory	1	2	26
Total	1,527	2,236	213,116

[1]No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

BLIND PERSONS ALLOWANCES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	144	193	4,873
Prince Edward Island	31	32	880
Nova Scotia	252	274	8,247
New Brunswick	237	231	7,531
Quebec[1]	2 CR	2 CR	17,866
Ontario	18	28	13,591
Manitoba	55	70	3,893
Saskatchewan	18	22	3,210
Alberta	100	116	4,609
British Columbia	14 CR	120	5,733
Total provinces	839	1,084	70,433
Northwest Territories	6	15	389
Yukon Territory		2	51
Total	845	1,101	70,873

[1]No contribution is shown to Quebec since the compensation to that province is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. Refer to Department of Finance (Vol. II) for details.

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

SERVICES TO YOUNG OFFENDERS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick	226		226
Quebec			
Ontario	12,274		12,274
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	12,500		12,500
Northwest Territories			
Yukon Territory			
Total	12,500		12,500

NATIONAL HEALTH AND WELFARE–*Continued*

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

NURSING HOME CARE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario	29,199		29,199
Manitoba	10,046		10,046
Saskatchewan			
Alberta	6,353		6,353
British Columbia			
Total provinces	45,598		45,598
Northwest Territories			
Yukon Territory			
Total	45,598		45,598

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

WELFARE SERVICES PLAN–
NATIONAL WELFARE GRANTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland		2	33
Prince Edward Island	1		43
Nova Scotia		3	89
New Brunswick	7	14	132
Quebec			
Ontario	13	13	1,229
Manitoba			5
Saskatchewan	5		82
Alberta		15	176
British Columbia	9	9	252
Total provinces	35	56	2,041
Northwest Territories	6	11	239
Yukon Territory			85
Total	41	67	2,365

See also Miscellaneous Payments by Provinces.

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM

VOCATION REHABILITATION OF
DISABLED PERSONS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	160	62	488
Prince Edward Island	67	46	211
Nova Scotia	494	100	1,782
New Brunswick	397	87	1,297
Quebec			
Ontario	7,046	6,588	30,465
Manitoba	596	856	5,978
Saskatchewan	840	807	5,581
Alberta	2,339	1,081	5,948
British Columbia	50	366	1,824
Total provinces	11,989	9,993	53,574
Northwest Territories	11		16
Yukon Territory			
Total	12,000	9,993	53,590

INCOME SECURITY
AND SOCIAL ASSISTANCE PROGRAM
GUARANTEED INCOME EXPERIMENTAL PROJECTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba	1,763	615	2,378
Saskatchewan			
Alberta			
British Columbia			
Total provinces	1,763	615	2,378
Northwest Territories			
Yukon Territory			
Total	1,763	615	2,378

NATIONAL HEALTH AND WELFARE–*Concluded*

INCOME SECURITY AND SOCIAL ASSISTANCE PROGRAM

OLD AGE ASSISTANCE

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	19 CR	11 CR	23,706
Prince Edward Island			3,850
Nova Scotia	1 CR	1 CR	25,001
New Brunswick		1 CR	27,382
Quebec	1	24 CR	132,414
Ontario	18 CR	14 CR	103,629
Manitoba	1 CR	3 CR	25,201
Saskatchewan	1 CR	1 CR	24,165
Alberta	1 CR	3 CR	29,668
British Columbia	1 CR	5 CR	36,536
Total provinces	41 CR	63 CR	431,552
Northwest Territories		1 CR	682
Yukon Territory			155
Total	41 CR	64 CR	432,389

REGIONAL ECONOMIC EXPANSION

SUMMARY OF PROGRAMS AS DETAILED BELOW

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	48,580	10,274	99,855
Prince Edward Island	15,752	12,694	68,354
Nova Scotia	18,294	5,577	105,769
New Brunswick	39,477	15,815	106,172
Quebec	53,706	63,873	256,722
Ontario	10,007	5,817	55,548
Manitoba	14,279	6,715	65,533
Saskatchewan	4,788	1,955	28,138
Alberta	6,297	4,847	27,434
British Columbia	3,862	1,461	15,823
Total provinces	215,042	129,028	829,348
Northwest Territories			
Yukon Territory			
Not allocated by Province	3,981	1,961	6,093
Total	219,023	130,989	835,441

Includes programs in respect to Fund for Rural Economic Development (FRED), Agricultural and Rural Development Act (ARDA), Special areas infrastructure and Highways, General Development Agreements and federal-provincial research programs.

PUBLIC WORKS

SUMMARY OF PROGRAM AS DETAILED BELOW

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia[1]	4		4
New Brunswick			
Quebec			
Ontario[2]	54	20	143
Manitoba[3]	2,483	2,369	9,192
Saskatchewan			
Alberta			
British Columbia			
Total provinces	2,541	2,389	9,339
Northwest Territories			
Yukon Territory			
Total	2,541	2,389	9,339

(1)Interior and exterior alterations to Johnson Building Barrington Street Halifax N.S. for Information Canada.

(2)Maintenance cost of Perley Bridge. Agreement that Federal Government pay 75%, Ontario Government 25%. Maintenance cost of McDonald-Cartier Bridge. Agreement that Federal Government pay 33 1/3%, Ontario Government 66 2/3%.

(3)Project Churchill–Cost sharing agreement with Province of Manitoba for construction services and social infrastructures at Churchill Manitoba.

SECRETARY OF STATE

POST-SECONDARY EDUCATION PAYMENTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	4,750	5,443	38,286
Prince Edward Island	1,135	916	9,363
Nova Scotia	19,178	22,486	118,515
New Brunswick	6,263	7,317	49,448
Quebec	232,981	196,070	1,067,091
Ontario	142,685	153,637	1,000,452
Manitoba	15,925	17,699	120,630
Saskatchewan	13,231	13,820	111,912
Alberta	52,515	54,670	366,907
British Columbia	14,916	13,083	111,975
Total provinces	503,579	485,141	2,994,579
Northwest Territories			
Yukon Territory			
Total	503,579	485,141	2,994,579

SECRETARY OF STATE—*Concluded*

BILINGUALISM DEVELOPMENT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland	494	194	1,217
Prince Edward Island	406	184	1,048
Nova Scotia	1,450	794	4,816
New Brunswick	6,464	6,561	29,341
Quebec	50,777	52,481	210,239
Ontario	25,891	23,291	101,198
Manitoba	1,794	2,060	7,027
Saskatchewan	980	621	3,394
Alberta	1,342	884	5,193
British Columbia	1,670	1,019	5,412
Total provinces	91,268	88,089	368,885
Northwest Territories	4		4
Yukon Territory	53		53
Total	91,325	88,089	368,942

LANGUAGE TEXTS FOR CITIZENSHIP CLASSES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			4
New Brunswick			
Quebec	58	11	142
Ontario	77	73	554
Manitoba		4	18
Saskatchewan	2	4	20
Alberta		7	39
British Columbia			36
Total provinces	137	99	813
Northwest Territories			
Yukon Territory			
Total	137	99	813

CITIZENSHIP AND LANGUAGE INSTRUCTIONS FOR IMMIGRANTS

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia		7	24
New Brunswick			2
Quebec	182	115	718
Ontario	507	730	4,227
Manitoba		15	58
Saskatchewan	10	5	30
Alberta	10	52	81
British Columbia	388	10	536
Total provinces	1,097	934	5,676
Northwest Territories			
Yukon Territory			
Total	1,097	934	5,676

CITIZENSHIP DEVELOPMENT, INDIAN PARTICIPATION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec			26
Ontario			
Manitoba		7	277
Saskatchewan			131
Alberta			157
British Columbia			
Total provinces		7	591
Northwest Territories			
Yukon Territory	15	15	60
Total	15	22	651

TRANSPORT

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec (1)	100		100
Ontario (2)	9		9
Manitoba (3)	8,530		8,530
Saskatchewan (3)	4,240		4,240
Alberta (3)	7,530		7,530
British Columbia (3)	2,500		2,500
Total provinces	22,909		22,909
Northwest Territories			
Yukon Territory			
Total	22,909		22,909

(1) Contract with Maritime Agency Inc for an Air Cushion Vehicle cargo demonstration, North Shore, St. Lawrence River: $376,250. In addition Province of Quebec will bear costs of $300,000.

(2) Cost sharing contract between Her Majesty the Queen (Ministry of Transport–TDA), the Ministry of Transportation and Communications–Ontario and the Regional Municipality Ottawa-Carleton, Contract $50,000 Federal share $20,000.

(3) Contributions in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of British Columbia, Alberta, Saskatchewan and Manitoba to assist in extending the network of highways and road facilities in the northern areas of the province.

British Columbia	$2,500
Alberta	2,500
Saskatchewan	
Manitoba	2,100
	$7,100

Contributions in accordance with terms and conditions prescribed by the Governor in Council, to the provinces of Alberta, Saskatchewan and Manitoba to assist in upgrading to primary highway network.

Alberta	$ 5,030
Saskatchewan	4,240
Manitoba	6,430
	$15,700

TREASURY BOARD

NATIONAL RESEARCH COUNCIL

TECHNICAL INFORMATION SERVICES

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia	88	84	737
New Brunswick	67	64	538
Quebec			
Ontario	77	73	1,130
Manitoba			
Saskatchewan	96	92	777
Alberta	91	87	812
British Columbia	90	87	828
Total provinces	509	487	4,822
Northwest Territories			
Yukon Territory			
Total	509	487	4,822

NOTES: The information reported refers to payments by the National Research Council to the research councils of certain provinces for technical information and support services. In view of the fact that these payments have previously been included in reports on federal-provincial shared-cost programs, they have again been included in this report. However, in the absence of a precise definition of a federal-provincial shared-cost program, there is some doubt as to whether or not these payments should be classified as such or only as contracts for services.

URBAN AFFAIRS

NATIONAL CAPITAL COMMISSION

(in thousands of dollars)

Provinces and Territories	Year ended March 31 1975	1974	From Inception (including 1975)
Newfoundland			
Prince Edward Island			
Nova Scotia			
New Brunswick			
Quebec	10,384	7,845	26,514
Ontario	3,318	755	7,427
Manitoba			
Saskatchewan			
Alberta			
British Columbia			
Total provinces	13,702	8,600	33,941
Northwest Territories			
Yukon Territory			
Total	13,702	8,600	33,941

SECTION 35

1974-75
PUBLIC ACCOUNTS

Further Details of Standard Object of Expenditures

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

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Salaries, Wages and Other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from April 1, 1974:

	Annual salary rate
Chief Justice of Canada	$56,000
Puisne Judges (Supreme Court)	51,000
Chief Justice of Federal Court	47,000
Associate Chief Justices of Federal Court	47,000
Puisne Judges (Federal Court)	42,500
Chief Justice, Superior Courts	47,000
Associate Chief Justice, Superior Courts	47,000
Puisne Judges, Superior Courts	42,500
Chief Judges, County and District Courts	34,000
Judges, County and District Courts	31,000
Judges, Supreme Courts of Territories	42,500

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM
GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages $304,516,000, overtime $6,361,000, casual (term) civilian employees $30,420,000.

OTHER PERSONNEL

Premium pay $6,058,000, severance pay, gratuities–retiring, leave and death $3,515,000, allowances to civilian administrative staffs $79,000, Government contribution to PSSA and PSSRBA $33,493,000.

PAY OF THE FORCES

Regular force personnel $892,553,000, reserve force personnel on class "A" reserve service with the reserves $14,411,000, reserve force personnel on class "B" reserve service with the reserves $8,837,000, cadet instructors list officers, civil instructors on class "A" reserve service $2,920,000, cadet instructors list officers, civilian instructors and reserve force on class "B" service with cadets $3,820,000, seconded regular force personnel $2,719,000.

OTHER PERSONNEL

Allowances and other benefits–regular force personnel and reserve force personnel on class "A" reserve service with the reserves $35,001,000, regular force personnel on terminal leave $16,609,000, claims for education of dependents–regular force $1,012,000, gratuities–short service commission $339,000, training bonuses to cadets $486,000, allowance when a ship is temporarily evacuated due to disruption of essential services–regular force personnel $347,000, claims for separation expense–regular force personnel $728,000, unemployment insurance–employers share $8,989,000, severance pay–military personnel $14,314,000, field operation allowance $394,000.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian forces superannuation account $91,378,961, government's contribution to the Canada pension plan and Quebec pension plan $8,840,766, amortization of deferred charges less credits from additional interest–Canadian forces superannuation account $185,547,344, payments under the Supplementary Retirement Benefits Act $15,438,696, regular forces death benefit account $722,942, government's contribution to the Canadian forces supplementary retirement benefit account $4,708,773.

PAY AND ALLOWANCES

Rates as detailed in the following statement were in effect as at March 31, 1975, under authority of Treasury Board Minutes, for the Regular Force, TB's 730489–730490–730491 and 730492 of September 12, 1974, TB 722863 of November 1, 1973, TB 724071 of December 13, 1973 and for the Reserve Force TB 730493 of September 12, 1974 and PC 1974-9/2108 of September 24, 1974. The rates were effective April 1, 1974 for General Officers, Medical Officers in the rank of Brigadier-General and Major-General, Dental Officers in the rank of Brigadier-General, Legal Officers in the rank of Brigadier-General and Colonel; July 1, 1974, for Medical and Dental Officers in the rank of Colonel and below; January 1, 1974 for Legal Officers in the rank of Lieutenant-Colonel and below; October 1, 1974 for all other officers and for other ranks. The rates of pay for the Reserve Force were effective October 1, 1974. The Chief of the Defence Staff is paid a consolidated rate of pay within the range of $44,000.00 to $54,000.00 per annum effective April 1, 1974 under authority of Order in Council PC 1974-1780 of August 6, 1974. Rates for Officer Cadets were approved under authority of PC 1973-3/3490 of November 6, 1973, with effect from October 1, 1973.

Unless otherwise stated, the rates of pay quoted are monthly rates.

REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE

General Officers	Annual Range	
Rank	Minimum	Maximum
Lieutenant-General	$32,500 00	$41,500 00
Major-General	28,500 00	36,500 00
Brigadier-General	25,000 00	32,000 00

Medical Officers	Annual Range	
Rank	Minimum	Maximum
Major-General	$37,000 00	$41,500 00
Brigadier-General	36,000 00	40,200 00

Dental Officers	Annual Range	
Rank	Minimum	Maximum
Brigadier-General	$32,000 00	$36,000 00

Legal Officers	Annual Range	
Rank	Minimum	Maximum
Brigadier-General	$32,000 00	$37,500 00
Colonel	26,900 00	34,500 00
Lieutenant-Colonel	22,000 00	32,000 00
Major	17,400 00	24,700 00
Captain	10,900 00	21,700 00

Salaries, Wages and Other Personnel Costs (1)–*Continued*

NATIONAL DEFENCE–*Continued*

DEFENCE SERVICES PROGRAM–*Continued*
GENERAL EXPENDITURES INCLUDED–*Continued*

Rates for Allowances are effective October 1, 1974

SEPARATION EXPENSE

Separation Expense is paid to a member of the Regular Force and of the Reserve Force on Class "C" Reserve Service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when emergency exists, or when rations and quarters are provided, in amounts up to $350.00 for an officer, or up to $305.00 for a man where he cannot be provided with rations and quarters, or when either quarters or rations are provided the amount of Separation Expense shall be reduced to such amounts as the Minister may determine, or when rations and quarters are provided the amounts are (a) $30.00 for an officer; (b) $22.50 for a man above the rank of Corporal; and (c) $15.00 for a man of the rank of Corporal and below.

CLOTHING UPKEEP ALLOWANCE

An officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are $8.00 a month for female members and $7.00 a month for male members.

EXCEPTIONAL HAZARD ALLOWANCE

An allowance of $50.00 per incident is paid to an officer or man who, having been ordered to do so, carries out normal disposal procedures on a known or suspected improvised explosive device, or carries out normal disposal procedures on any other extremely hazardous explosives.

AIRCREW ALLOWANCE

(*a*) For the purposes of this article, "pilot" means an officer below the rank of Colonel of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service who is qualified in the flying of aircraft to the standard prescribed in orders issued by the Chief of the Defence Staff. (*b*) Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Casual Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance entitled to Aircrew Allowance at the rate of $100.00 a month if he is a pilot or qualified in the operation of aircraft or airborne equipment to the standard prescribed in orders issued by the Chief of the Defence Staff and is employed in a flying position designated by the Minister for the purposes of this article.

CASUAL AIRCREW ALLOWANCE

(*a*) For the purposes of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Air Duty Allowance or Casual Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Aircrew Allowance in the amount of $10.00 if: (i) he is undergoing flying training to become a pilot; or (ii) the duty performed is of a kind designated by the Minister for the purposes of this article. (*c*) Unless the Minister otherwise directs, the total amount of Casual Aircrew Allowance payable in a calendar month to an officer or man shall not exceed $100.00.

AIR DUTY ALLOWANCE

Subject to any limitations prescribed by the Minister, an officer or man of the Regular Force or of the Reserve Force on Class "B" or Class "C" Reserve Service is, unless he is receiving Paratroop Allowance, Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Casual Air Duty Allowance entitled to Air Duty Allowance at the rate of $65.00 a month if he is qualified in the operation of airborne equipment and is employed in a flying position designated by the Minister for the purposes of this article.

CASUAL AIR DUTY ALLOWANCE

(*a*) For the purposes of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed by the Minister, an officer or man who is not entitled to Rescue Specialist Allowance, Aircrew Allowance, Casual Aircrew Allowance or Air Duty Allowance is, for each day during any part of which he performs duty in an airborne aircraft other than as a Paratrooper or Rescue Specialist or as a passenger, entitled to Casual Air Duty Allowance in the amount of $6.50 if: (i) he is undergoing flying training to become qualified, other than as a pilot, in the operation of aircraft or airborne equipment; or (ii) the duty performed is of a kind other than one designated by the Minister. (*c*) Unless the Minister otherwise directs, the total amount of Casual Air Duty Allowance payable in a calendar month to an officer or man shall not exceed $65.00.

FIELD OPERATIONS ALLOWANCES

(*a*) For the purposes of this article, "Field Operation" has the meaning prescribed in orders issued by the Chief of the Defence Staff. (*b*) Subject to any limitations prescribed by the Minister, an officer or man who is not receiving Foreign Duty Allowance is entitled, when he is on duty for a period of not less than twenty-four consecutive hours on a field operation away from the permanent facilities normally occupied by his base or other unit or element, to: (i) $3.00 for each complete twenty-four hour period of that duty; and (ii) $3.00 for any remaining period of that duty that is of six or more hours duration.

DIVING ALLOWANCE

(*a*) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Diving Allowance: (i) at the rate of $175.00 a month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (ii) at the rate of $40.00 a month if he is filling a designated position requiring the specialty of ship's diver or shallow water diver. (*b*) A clearance diving officer, clearance diver or diving instructor who is filling a designated position requiring diving duties is, in addition to his entitlement under (*a*) (i) of this article entitled to an allowance of $12.00 for each day during any part of which he dives below 200 feet in a submersible, except that the total amount of such daily allowance payable to an officer or man in a calendar month shall not exceed $60.00.

Salaries, Wages and Other Personnel Costs (1)—*Continued*

NATIONAL DEFENCE—*Continued*

DEFENCE SERVICES PROGRAM—*Continued*
GENERAL EXPENDITURES INCLUDED—*Continued*

CASUAL DIVING ALLOWANCE

(*a*) For the purpose of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Diving Allowance is, for each day during any part of which he is undergoing diving training or performs diving duties, entitled to Casual Diving Allowance in the amount of (i) $6.00 if the training undertaken or duty performed involves clearance diving; or (ii) $4.00 if the training undertaken or duty performed involves ship's diving or shallow water diving. (*c*) The total amount of Casual Diving Allowance payable in a calendar month to an officer or man shall not exceed: (*a*) $175.00 under (*b*)(i) of this article; or (*b*) $40.00 under (*b*)(ii) of this article.

FOREIGN DUTY ALLOWANCE

This allowance is payable to members of the Canadian Forces serving outside Canada who are not entitled to Foreign Service Allowances. The monthly rate of Foreign Duty Allowance is $50.00 plus an amount ranging between $50.00 and $150.00 dependent upon the Post Rating Level allocated by the Minister of National Defence.

ALLOWANCES UNDER FOREIGN SERVICE ALLOWANCE REGULATIONS

TB 711190 May 4, 1972, effective May 4, 1972, as amended by TB 731445 November 1, 1974, authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada; foreign service allowance—based on the cost of living at the place of duty, the rank and marital status of serving member; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the primary or secondary school education of dependent children not over 21 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; educational travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year; dislocation allowance—payable to a member on posting to a place of duty outside Canada and the U.S.A. at the rate of $325.00 if accompanied and $175.00 if unaccompanied, and on return $75.00 and $25.00; post differential allowance—payable to a member serving at a place for which the Treasury Board has prescribed a post differential number at a rate ranging from $33.33 to $83.33 per month; clothing allowance based on salary, number dependants, and length of time served at tropical post, payable to a member on posting to a non-tropical post.

SUBMARINE ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is entitled to Submarine Allowance at the rate prescribed for his rank and classification in: (a) Column "A" of the table to this article if he is qualified for duty in and (i) is posted to a submarine, or (ii) is not posted to but is serving in a submarine; or (b) Column "B" of the table to this article when he is undergoing submarine training at sea; or (c) Column "C" of the table to this article when he is (i) undergoing a training course ashore of more than six months duration designated by, and under such conditions as may be prescribed by, the Chief of the Defence Staff, if immediately prior to commencing that training course he was receiving the allowance under (i) of paragraph (a) of this article, or (ii) filling an annotated position as designated in orders issued by the Chief of the Defence Staff.

Rank	Monthly Rates (in dollars) Column "A"	Column "B"	Column "C"
Officer Cadet and Above	265	205	165
Master Warrant Officer and Above	265	205	165
Warrant Officer and Below	205	165	105

CASUAL SUBMARINE ALLOWANCE

(*a*) For the purposes of this article, "day" means a calendar day. (*b*) Subject to (*c*) of this article and to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance is, for each day during any part of which he performs duty in a submarine at sea, entitled to Casual Submarine Allowance in the amount of $7.00. (*c*) The total amount of Casual Submarine Allowance payable in a calendar month to an officer or man shall not exceed $100.00.

ISOLATION ALLOWANCE

Isolation Allowance is paid to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and, subject to a scaled classification assigned to the isolated post from time to time by the Treasury Board, could range monthly from $42.00 to $566.00 for accompanied personnel and from $24.00 to $333.00 a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man posted to a ship other than a submarine, or posted to any comparable vessel of a force other than the Canadian Forces, is entitled to a Sea Duty Allowance in the amount of: (*a*) $100.00 a month; or (*b*) $150.00 a month if he has served 10 or more years on ships, submarines, or any comparable vessel of a force other than the Canadian Forces.

CASUAL SEA DUTY ALLOWANCE

Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is not entitled to Submarine Allowance or Sea Duty Allowance is, for each day during any part of which he performs duty in a ship at sea, entitled to casual Sea Duty Allowance in the amount of $7.00. The total amount of Casual Sea Duty Allowance payable in a calendar month to an officer or man shall not exceed $100.00.

PARATROOP ALLOWANCE

(*a*) Subject to any limitations prescribed in orders issued by the Chief of the Defence Staff, an officer or man is, while undergoing parachutist training or filling a position requiring parachute jumping, entitled to Paratroop Allowance at the rate of $75.00 a month unless he is receiving Rescue Specialist Allowance, Aircrew Allowance or Air Duty Allowance. (*b*) An officer or man who is receiving Paratroop Allowance under (i) of this article shall continue to receive that allowance during any period for which he is entitled to Casual Aircrew Allowance or Casual Air Duty Allowance.

Salaries, Wages and other Personnel Costs (1)–*Continued*

NATIONAL DEFENCE–*Continued*

DEFENCE SERVICES PROGRAM–*Continued*
GENERAL EXPENDITURES INCLUDED–*Continued*

RESCUE SPECIALIST ALLOWANCE

(*a*) For the purpose of this article, "Rescue Specialist" means an officer or man who is qualified as a parachutist to the standard prescribed in orders issued by the Chief of the Defence Staff and employed on a continuous basis as a member of a rescue team designated by the Chief of the Defence Staff. (*b*) Subject to any limitations, prescribed in orders issued by the Chief of the Defence Staff, an officer or man who is a Rescue Specialist is entitled to Rescue Specialist Allowance at the rate of $150.00 a month unless he is receiving Paratroop Allowance, Aircrew Allowance, Air Duty Allowance, Casual Aircrew Allowance, or Casual Air Duty Allowance.

Rank	Specialty	Basic	Incentive Pay Category 1	2	3	4	5	6	7	8	9	10	11	12	13
Colonel	Regular	2250	2310	2370	2430	2490	2550								
	Medical	3125	3175	3225	3275										
	Dental	2740	2810	2880	2950										
Lieutenant Colonel	Regular	1930	1975	2020	2065	2110	2155	2200							
	Pilot	2020	2055	2090	2125	2160	2200	2245							
	Medical	2785	2845	2905	2965	3025									
	Dental	2450	2505	2560	2615	2670									
Major	Regular	1605	1645	1685	1725	1765	1805	1845	1885						
	Pilot	1810	1840	1870	1900	1930	1960	1990	2020						
	Medical	2530	2595	2660	2725	2790	2855								
	Dental	2120	2170	2220	2270	2320	2370								
Captain	Regular	1180	1225	1315	1360	1405	1450	1495	1540	1560	1580	1600			
	Pilot	1310	1375	1495	1570	1645	1690	1735	1780	1800	1820	1840			
	Navigator	1180	1225	1400	1450	1500	1550	1595	1640	1660	1680	1700			
	Medical	1865	1955	2135	2225	2315	2405	2480							
	Dental	1745	1820	1895	2020	2070	2120	2170							
Lieutenant	Regular	655	705	755	825	900	975	1050	1075	1095	1115	1135	1155	1175	1195
	Pilot	735	785	835	905	980	1055	1145	1185	1205					
	Navigator	720	770	820	890	950	1020	1090	1125	1145					
Second Lieutenant		517													
Officer cadet (ROTP)		255	270	280	290										

Salaries, Wages and Other Personnel Costs (1)–*Continued*

NATIONAL DEFENCE–*Concluded*

DEFENCE SERVICES PROGRAM–*Concluded*
GENERAL EXPENDITURES INCLUDED–*Concluded*

RANK	Pay Level	Incentive Pay Category	Pay Field A	B	C	Specialist
	8	Basic	1385	1395	1415	1445
	8	1	1405	1415	1435	1465
Chief Warrant Officer	8	2	1425	1435	1455	1485
	8	3	1445	1455	1475	1505
	8	4	1465	1475	1495	1505
	7	Basic	1237	1257	1308	1353
	7	1	1255	1275	1326	1371
Master Warrant Officer	7	2	1273	1293	1344	1389
	7	3	1291	1311	1362	1407
	7	4	1309	1329	1380	1425
	6B	Basic	1107	1127	1208	1273
	6B	1	1122	1142	1223	1288
Warrant Officer	6B	2	1137	1157	1238	1303
	6B	3	1152	1172	1253	1318
	6B	4	1167	1187	1268	1333
	6A	Basic	970	996	1106	1196
	6A	1	983	1009	1119	1209
Sergeant	6A	2	996	1022	1132	1222
	6A	3	1009	1035	1145	1235
	6A	4	1022	1048	1158	1248
	5B	Basic	877	903	1013	1103
	5B	1	889	915	1025	1115
Master Corporal	5B	2	901	927	1037	1127
	5B	3	913	939	1049	1139
	5B	4	925	951	1061	1151
	5A	Basic	852	878	988	1078
	5A	1	864	890	1000	1090
Corporal	5A	2	876	902	1012	1102
	5A	3	888	914	1024	1114
	5A	4	900	926	1036	1126
	4	Basic	600	625	675	
Private	4	1	675	700	750	
Private	3	Basic	500	510	520	
	3	1	525	535	545	
Private	2	Basic	425	425	425	
Private	1	Basic	400	400	400	

RESERVE FORCE ON CLASS "A" AND "B"
RESERVE SERVICE
(Rates of pay indicated are daily rates)

Rank	Incentive Pay Category	Less Than 6 Hours	6 Hours or More
Chief Warrant Officer		15 00	32 00
Master Warrant Officer		12 50	28 50
Warrant Officer		11 50	26 00
Sergeant		10 00	23 00
Corporal	Basic	8 50	18 50
	1	8 50	19 50
	2	8 50	20 50
	3	8 50	21 50
Private	Basic	6 50	14 50
	1	7 50	16 50
	2	7 50	17 50

Rank	Speciality	Less Than 6 Hours	6 Hours or More
Lieutenant-General		40 50	93 00
Major-General		36 00	83 00
Brigadier-General	Regular	33 00	76 00
	Legal	36 00	81 00
	Regular	28 00	64 50
	Medical	38 00	87 00
Colonel	Dental	34 00	78 00
	Legal	31 50	72 50
	Regular	23 00	53 50
	Medical	34 00	78 00
Lieutenant-Colonel	Dental	30 00	69 00
	Legal	25 00	57 50
	Regular	19 50	44 50
	Medical	30 00	70 00
Major	Dental	26 00	59 00
	Legal	19 50	44 50
	Regular	15 00	32 00
	Medical	22 00	50 00
Captain	Dental	21 00	47 00
	Legal	15 50	32 50
Lieutenant (Commissioned from Ranks)		13 50	29 50
Lieutenant		11 50	26 00
2nd Lieutenant		8 50	18 50

Salaries, Wages and Other Personnel Costs (1)—*Continued*

PARLIAMENT

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS

Names	Parliamentary Secretary to:	Amount
Blouin G	Secretary of State of Canada September 15, 1974 to March 31, 1975	2,177
Breau H	Minister of Energy, Mines and Resources April 1, 1974 to May 9, 1974 Secretary of State for External Affairs September 15, 1974 to March 31, 1975	2,608
Cafik N A	Minister of National Health and Welfare April 1, 1974 to May 9, 1974 Minister of Consumer and Corporate Affairs September 15, 1974 to March 31, 1975	2,608
Campagnolo I	Minister of Indian Affairs and Northern Development September 15, 1974 to March 31, 1975	2,177
Campbell C	Minister of National Health and Welfare September 15, 1974 to March 31, 1975	2,177
Clermont G	Minister of Industry, Trade and Commerce September 15, 1974 to March 31, 1975	2,177
Comtois J R	Minister of Finance April 1, 1974 to May 9, 1974	430
Corriveau L	Minister of Agriculture April 1, 1974 to May 9, 1974 September 15, 1974 to March 31, 1975	2,608
Cullen J	Minister of Finance September 15, 1974 to March 31, 1975	2,177
De Bané P	Minister of Consumer and Corporate Affairs April 1, 1974 to May 9, 1974 Minister of State for Urban Affairs September 15, 1974 to March 31, 1975	2,608
Foster M	President of the Privy Council April 1, 1974 to May 9, 1974 Minister of Energy, Mines and Resources September 15, 1974 to March 31, 1975	2,608
Guay JP	Minister of Transport April 1, 1974 to May 9, 1974 Minister of Regional Economic Expansion September 15, 1974 to March 31, 1975	2,608
Guay R	Minister of Industry, Trade and Commerce April 1, 1974 to May 9, 1974 September 15, 1974 to March 31, 1975	2,608
Hopkins L D	Minister of National Defence April 1, 1974 to May 9, 1974 September 15, 1974 to March 31, 1975	2,608
MacGuigan M R	Minister of Manpower and Immigration April 1, 1974 to May 9, 1974 Minister of Labour September 15, 1974 to March 31, 1975	2,608
Marceau G	Minister of Justice April 1, 1974 to May 9, 1974 September 15, 1974 to March 31, 1975	2,608
Marchand L S	Minister of Indian Affairs and Northern Development April 1, 1974 to May 9, 1974 Minister of Environment September 15, 1974 to March 31, 1975	2,608
McIsaac C	Minister of Transport September 15, 1974 to March 31, 1975	2,177
Prud'homme M	Minister of Regional Economic Expansion April 1, 1974 to May 9, 1974	430
Reid J M	President of the Privy Council April 1, 1974 to May 9, 1974 September 15, 1974 to March 31, 1975	2,608
Rompkey W	Minister of the Environment April 1, 1974 to May 9, 1974 Minister of Manpower and Immigration September 15, 1974 to March 31, 1975	2,608
Turner C	Minister of Labour April 1, 1974 to May 9, 1974 Minister of Public Works and Minister of State for Science and Technology September 15, 1974 to March 31, 1975	2,608
Watson I	Minister of State for Urban Affairs April 1, 1974 to May 9, 1974	430
		$50,864

PRIVY COUNCIL

ALLOWANCES TO FORMER PRIME MINISTERS,

PAYMENT WAS MADE TO:

Mrs M E Pearson $5,556

SALARY AND MOTOR CAR ALLOWANCE:

Prime Minister
RT Hon PE Trudeau $27,000

President of the Privy Council:
Hon AJ MacEachen $7,083
Hon M Sharp $9,917

Leader of the Government in the Senate:
Hon Paul Martin $5,987
Hon RJ Perrault $11,013

SALARIES OF MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:

Hon B Mackasey $1,833.
Hon R Leblanc $5,368.

MOTOR CAR ALLOWANCES TO MINISTERS WITHOUT PORTFOLIO AND MINISTERS OF STATE:

Hon B Mackasey $489
Hon R Leblanc $1,462

Salaries, Wages and Other Personnel Costs (1)—*Concluded*

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c.54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1975: 1 commissioner, 3 deputy commissioners, 16 assistant commissioners, 24 chief superintendents, 86 superintendents, 255 inspectors, 1 corps sergeant-major, 11 staff sergeants-major, 21 sergeants-major, 656 staff-sergeants, 1262 sergeants, 2532 corporals, 6954 constables, 1149 special constables and 1212 civilian members. The annual rates of pay for commissioned officers, under the rank of assistant commissioner, as at March 31, 1975, under authority of T B/ C T 728152 were as follows: chief superintendent $28,000, superintendent $23,100 to $25,000, inspector $19,900 to $21,700.

The annual rates of pay for other ranks as at March 31, 1975, were as follows: corps sergeant-major $18,575, staff-sergeant major and sergeant major $18,515, staff-sergeant $17,859 to $18,395, sergeant $16,486 to $16,980, corporal $15,112 to $15,565, constable $10,794 to $14,150.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act. Rates of pay range from $6,861 to $27,630.

TB 728152 authorized payment to each non-commissioned officer and constable a service pay of $5 per month for each 5 year period of service.

Expenditures for allowances consisted of: plain clothes allowance at the rate of $425 per annum $1,283,776, clothing allowance on appointment to commissioned rank $25,291, kit upkeep allowance at the rate of $6 per month $507,676, foreign service allowance $260,266, language allowance $65,081, home leave allowance $555, isolated posts allowance $987,833 and miscellaneous allowances $344.

Transportation and Communications (2)

EXTERNAL AFFAIRS

CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Expenditures by Conference and Meeting

Canada-Germany Mixed Commission	10,895
Commonwealth Education	16,152
Francophone Ministers of Youth and Sports	52,997
Institut de Droit d'expression française	10,369
Law of the Sea	510,070
Multilateral Trade Negotiations	16,160
Mutual and Balanced Forces Reduction	17,951
North Atlantic Treaty Organization	38,198
Organization for Economic Cooperation and Development	12,823
Red Cross	13,124
United Nations Economic and Social Council	17,559
United Nations Educational, Scientific and Cultural Organization	45,351
United Nations General Assembly	227,932
Security and Cooperation in Europe	76,618
World Food	42,709
World Population	65,980
Miscellaneous Conferences and Meetings	23,527
	$1,198,415

Following is a list of the travel expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere:

	Travelling Expenses
	$
Canada-Germany Mixed Commission	10,035
External Affairs	
Haffey N	
Non-Government	
Blanchard J E	
Brady J C	
Cameron A H	
Harman V	
Mason C	
Pelletier J G	
Pigeon J	
Smith W K	
Trick G S	
Walmsley M	
Commonwealth Education	15,653
External Affairs	
Beaulieu M	
Caux J R	
Moffat J F	
Provincial Government	
McGuigan Hon J L	
Non-Government	
Dailly E E	
Francophone Ministers of Youth and Sports	27,009
Canadian International Development Agency	
Venne S	
External Affairs	
Bujold M	
DeGoumois M	
Fortier D' I	
Noiseux J	
Manpower and Immigration	
Chiasson A	
National Health and Welfare	
Lacasse C	

Transportation and Communications (2)–*Continued*

EXTERNAL AFFAIRS–*Continued*

	Travelling Expenses
	$
Provincial Governments	
Bélanger Y	
Boivin L	
Bornais R	
Brunelle R	
Chaloult M	
Clare W	
Couturier H	
Delisle P	
Desrosiers G	
Martin N	
Maurice G	
Phaneuf P	
Poirier P	
Puttee J	
Revelin J	
Rioux J	
St Martin J G	
Institut de Droit d'Expression Française	10,369
Justice	
LaForest G	
Verdon C	
Non-Government	
Baudoin J L	
L'Heureux-Dubé C	
Normand R	
Turcotte C	
Law of the Sea Conference	300,048
Members of the House of Commons	
Cyr A	
Davis Hon J	
Jamieson Hon D C	
LeBlanc Hon R	
Leggatt S	
MacEachen Hon A J	
Munro D	
Canadian International Development Agency	
Fillion L	
Energy, Mines and Resources	
Crosby D G	
Sherwin D F	
Thorgrimsson T	
Environment	
Applebaum B	
Baynes R	
Beckett J S	
Campbell K M	
Caskey J	
Cooper E J	
Holland G L	
Kingham J D	
Legault L H	
Lucas K C	
Needler A W	
Shaw R	
Shepard M P	
Walsh M H	
External Affairs	
Auger R	
Barette H T	
Beesley J A	
Bergeron J	
Bergstrom L	
Browne G	
Bruce B	
Charette A	
Chartrand G J R	
Cheale J E	
Chiasson L P	
Chisholm D I	
Craig W S	
Desrochers J M	
Drewbrook E	
Duffield D	
Flack B	
Kirsch P	
Lapointe P A	
Larochelle J	
Lee E G	
MacBain D C	
Murphy D	
Oliver S B	
Perreault C	
Phillip M B	
Pouliot R	
Singer R T	
Smale A	
Taylor A D	
Walsh J E	
Wang E B	
Fisheries	
Hache J	
Prince R A	
Indian and Northern Affairs	
Hyslop C T W	
Justice	
de Mestral ALC	
National Defence	
Evans R A	
Regional Economic Expansion	
Wiseman B	
Science and Technology	
Goldberg M M	
Smith H L	
Transport	
Macgillivray R R	
Murray R W	
Provincial Governments	
Brooks L	
Chenard L	
Cockburn Hon G W N	
Conrad R C	
Denton C	
Gorman E M	
Kavanaugh J W	
Martin C	
McCaskin D	
Pyke D	
Quinlan M J	
Sharp P	
Vernon E H	
Non-Government	
Condon K	
Cunningham J R	
Duncan R	
Elliott R	
Garcia J	
Harison E L	
Moulton C A	
Sewid J	
Stevens H	
Multilateral Trade Negotiations	15,759
Agriculture	
Lohoar J S	
External Affairs	
Lize J	
Finance	
Gore K F	
Russell L M	

Transportation and Communications (2)—*Continued*

EXTERNAL AFFAIRS—*Continued*

	Travelling Expenses
	$
Industry, Trade and Commerce	
Gibbs J M	
Pybus W G	
Mutual and Balanced Forces Reduction	17,763
External Affairs	
Barlow R W	
Bickford D	
Blustein D	
Forest D	
Fowler R R	
Gombay J P	
Lorig B	
McArthur J	
National Defence	
Davie T F	
Masden H W	
North Atlantic Treaty Organization	17,006
Members of the House of Commons	
MacEachen Hon A J	
External Affairs	
Bartleman J K	
Bell M D	
Black E P	
Burke I	
Clark R W	
Dudoit A	
Halstead J G H	
Horner W E	
Lishchynski P R	
Marshall C J	
Menzies A R	
Riddell G G	
Roy J S	
Ryan A	
Stubinski G F	
Organization for Economic Cooperation and Development	12,823
Provincial Governments	
Halley G	
Hanuschak Hon B	
Non-Government	
Brosseau G	
Fleck W E P	
Fontaine P	
Hrabi J S	
MacLeod G E M	
Red Cross	12,152
External Affairs	
Eaton R S	
Hewens D	
Miller D M	
Tough A G	
United Nations Economic and Social Council	13,069
Canadian International Development Agency	
Turmel B	
External Affairs	
Berlis N F	
Sullivan A W	
White A	
Finance	
Ellington L E	
United Nations Educational, Scientific and Cultural Organization	28,238
Members of the House of Commons	
Faulkner Hon H	
Canada Council	
Bartlett D	
Laing G	
External Affairs	
Barton W	
Bellemare M A F	
Sasseville D M	
Sénécal N	
Finance	
Fiori P	
International Development Research Centre	
Rohonczy L	
Ministry of State for Science and Technology	
Jackson M J	
Whitehead J R	
Manpower and Immigration	
Cohen D R	
Non-Government	
Belshaw C	
Cragg L H	
Ewing R	
Grant P	
Pelletier L	
Richer M	
Wells T	
United Nations General Assembly	195,453
Members of the Senate	
Argue Hon H	
Blois Hon F	
Denis Hon A	
Hays Hon H	
Martin Hon P	
Members of the House of Commons	
Andre H	
Bégin M	
Boulanger P	
Breau H	
Caron Y	
Comtois R	
Côté F	
Cyr A	
Dupras M	
Duquet G	
Firth W	
Francis L	
Guilbault J	
Holmes J R	
Kaplan R	
Laprise G	
MacDonald Hon D S	
MacEachen Hon A J	
MacKay E	
Masniuk P	
Mitges G	
Neil D	
Prud'homme M	
Railton V	
Robinson K	
Roche D	
Rodriguez J	
Scott W	
Sharp Hon M	
Stanbury Hon R	
Stewart R	
Stollery P	
Whittaker G	
Wise J	

Transportation and Communications (2)—*Continued*

EXTERNAL AFFAIRS—*Continued*

	Travelling Expenses
	$
Energy Mines and Resources	
Drolet J P	
MacDonald I	
McNabb G M	
External Affairs	
Arnould D C	
Asselin J	
Bailey M	
Barton W	
Beesley J A	
Berlis N F H	
Bérubé M F	
Bilodeau P	
Borrowman D	
Brown K C	
Campbell G	
Carriere R	
Carter L	
Charbonneau F	
Church J	
Cook N	
Crete J	
Deslauriers P	
D'Orsonnens P L	
Dupuy M	
Elliott R	
Ford M	
Freifeld S A	
Gaudreau J	
Gaudreault L	
Germain M M	
Gorham R V	
Hardy B	
Hardy J E G	
Halstead J G	
Heap P	
Hodge-Hass M	
Hooper C F W	
Houle N	
Hunter W B	
Kingsbury G	
Kisbee A	
Lallemand L	
Langley J	
Lapointe P A	
Larocque N	
Lee E G	
Macdonnell N	
Mader L	
McLaren G	
McRae P	
Miller D M	
Monette G	
Montgomery W H M	
Morden J R	
Pasten M E	
Prud'homme C	
Robinson J M	
Roussin M	
Rowe A D	
Schram J R	
Shortcliffe G	
Small A D	
Stanford J S	
Svoboda C V	
Tardiff L P	
Thorpe D	
Trépanier G	
Vaillancourt T	
Valiquette J G	
Zicat L	
Finance	
Bucknall J J	
Ellingson L	
Industry, Trade and Commerce	
Clark M G	
Stewart E W	
Non-Government	
Masson M	
Security and Cooperation in Europe	73,605
External Affairs	
Anstis C	
Bearss J	
Delworth W T	
Etheridge N	
Fairweather M	
Hooper C F W	
Roy J R	
Shenstone M	
Toogood J D	
Warren G I	
Weekes J	
Industry, Trade and Commerce	
Dymond W	
Pybus W G	
World Food	41,265
Members of the House of Commons	
Brewin A	
Jarvis W E	
MacEachen Hon A J	
Pelletier I	
Agriculture	
Caldwell A	
Poirier P R	
Shefrin F	
Trant G	
Canadian International Development Agency	
Hermens H	
External Affairs	
Asselin J	
Basden J	
Dufault J	
Hardy J E G	
Jobin Y	
Keiller E	
Pillarella F	
Ryan H E	
Finance	
Martin R J	
Fisheries	
John J	
Industry, Trade and Commerce	
Wightman V F	
Provincial Governments	
Messer J	
Non-Government	
Di Ubaldo A	
Meagher M	
World Population	65,980
Members of the House of Commons	
Haidasz Hon S	
Canadian International Development Agency	
Drake E L	
Lux A	
Environment	
Douglas L	
Munro D A	
Yurko W J	

Transportation and Communications (2)—*Continued*

EXTERNAL AFFAIRS—*Concluded*

	Travelling Expenses
	$
External Affairs	
Armstrong B	
Burkarte R W	
Hardy J E G	
Jobin Y	
Klingenberg A	
Lepine L	
Wright D S	
Manpower and Immigration	
Sheehan T B	
Timonen I	
National Health and Welfare	
Aiston E	
Paltiel F	
Urban Affairs	
Hanson H	
Non-Government	
Azad R	
Bogdasavich E T	
Bonin B	
Gordon A	
Henripin H	
Houser B	
Regier H	
Smith G W	
Wells A	
Miscellaneous Conferences and Meetings	21,112
Canadian International Development Agency	
Venne S	
External Affairs	
Anderson P	
Barton W	
Behan M	
Bull R A	
De Goumois M	
Déry J M	
Dupuis J	
Flumerfelt B E	
Fortier D I	
Heeney S H	
Herman L	
Jobin Y	
MacLaren R W	
McDougall P	
Ohlsen G L	
Periard G	
Ritchie A E	
Rogers R L	
Zicat L	
Transport	
Macgillivray R R	
Non-Government	
Aspin J F	
Harrington J	
Mitchell J	
Samuels J W	

INDUSTRY, TRADE AND COMMERCE

TRADE INDUSTRIAL PROGRAM

Following is a list of travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.

	Travelling Expenses
	$
Electrical Utility Officials from Columbia and Panama	10,146 88
Government Delegates	
Dykstra J	
Jury E J	
Non–Government Delegates	
Arenas A	
Chin Checa A	
Delgado J	
Gallego L	
Gracia Navarro R	
Gutierrez R	
Pharmaceutical Mission from the Middle East	14,060 07
Government Delegates	
Steingarten E M	
Non–Government Delegates	
Batterjee A H I	
Hussain A A MEI	
Hussain M A	
Monasher S M H	
Tourikian H	
Canadian STOL Mission from Japan	25,430 93
Government Delegates	
Church P B	
Erskine B	
Non-Government Delegates	
Fukui T	
Harigaya T	
Horiuchi T	
Itow R	
Kawanaka K	
Kondo J	
Masumo M	
Minowa K	
Morita K	
Nakano T	
Nakazawa O	
Takagi K	
Tamura A	
Tonomura K	
Aoki H	
Komatsu M	
Narahara H	
Technical Seed Mission to U S S R	7,461 64
Government Delegates	
Bradnock W T	
Lawrence T	
Savage R G	
Non–Government Delegates	
Clark K W	
McLaughlin E T	
Shanks W H	
Forage Seeds Mission from the United Kingdom	9,206 99
Government Delegates	
Beaudette F G	
Cooper G D	

Transportation and Communications (2)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

TRADE INDUSTRIAL PROGRAM–*Continued*

	Travelling Expenses
	$
Non–Government Delegates	
Alderton C R	
Compson G E	
Greenwood H N	
Morton J L	
Sinclair T H	
Thorton E V	
Seed Potato Mission from Jamaica	2,906 55
Government Delegates	
Clapp J B	
Non–Government Delegates	
Reid D	
Roberts C A	
Rowe C C	
Scott R W	
Consulting Engineers Mission to Peoples Republic of China	35,306 95
Government Delegates	
Donohue J B	
Lever A N	
Motta J B	
Rodger L J	
Non–Government Delegates	
Beauregard Y	
Benoit M	
Douglas J B	
Edgington A N	
Flavin J E	
Griffis A T	
Hoyles H A	
Lea N D	
MacLaren J W	
Pillman R A	
Wright L	
Airport Equipment Mission from Columbia, Bolivia and Venezuela	7,477 17
Government Delegates	
Lemke M	
Alvarado C	
Aparicia J	
Cardenas R O	
Morillo L E	
Vera R	
Airport Mission from Italy	1,080 46
Government Delegates	
Chapman C G W	
Todesco S	
Non–Government Delegates	
Fassina G	
Incarnati G	
Lui G	
Petrini L	
Defence Electronics Mission from Boston and Philadelphia	3,746 09
Government Delegates	
Rushka R J	
Non–Government Delegates	
Craig D	
Dye J	
Grande V	
Hoen R	
Hutchison H	
Lauria V	
Phillips J	
Schmidt C	
Thierganter G	
Woody C	
Shipments Components Mission from Pacific North–West U S A	4,818 38
Government Delegates	
Rushka R	
Steward A	
Non–Government Delegates	
Czak P	
Fonda L	
Hutto F	
Swanson G	
Vivit W	
Young D	
Ministerial Trade Mission to the Middle East	82,832 39
Government Delegates	
Gillespie The Honourable A W	
Janigan D J	
Ladouceur D	
Lever A N	
Lufty A	
Petrie F	
Plourde C	
Non–Government Delegates	
Broadwell C E	
Dathan C M	
Draeseke G L	
Frigon R A	
Gervais J L	
Godsoe P	
Gourdeau J P	
Harvie S	
Hill E C	
Hoyles H A	
Kremerer R F	
McLarty D W	
McNicol W J	
Musson H R	
Prinsloo C J	
Ross I S	
Shields W J	
Stedman R W	
Ministerial Trade Mission to Brazil	90,563 02
Government Delegates	
Bustos L	
Chandler W H	
Charland C T	
Duckett A	
Gillan M	
Gillespie, The Honourable A W	
Keys G T	
Lachapelle L	
Lambermont J P	
Nutt J S	
Petrie F R	
Wheelock S P	
Non–Government Delegates	
Bell T R	
Black W D	
Blacklock J	
Blundell W R C	
Boulet L	
Bourgeois L A	
Bundesman B B	
Cagney A C	
Champagne G B	
Drouin M	
Griffith E B	
Hatch R E	
Herbert D A J	

Transportation and Communications (2)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

TRADE INDUSTRIAL PROGRAM—*Continued*

	Travelling Expenses
	$
Howard J H	
Jickling R S	
Kaufman D	
Lewarne R F	
Littzen K A	
Lockhart F J E	
Maloney A J	
McLean L C	
Poirier A	
Rix W A	
Romoff H M	
Ross I S	
Roth S	
Rush I C	
Russell D W	
Stedman R W	
Stock V N	
Veuger F	
Whelen D A	
Wilson R J	
Auto Parts Mission from Japan	27,596 44
Government Delegates	
Higushi T	
Lever A N	
O'Callaghan R P	
Non–Government Delegates	
Enomoto H	
Fukomotor S	
Iwasaki R	
Koyama A	
Morii I	
Okuda S	
Sanaki T	
Shibata T	
Sohma K	
Sumino Z	
Takada S	
Terashima K	
Uraki A	
Watanabe R	
Yazawa H	
Bloor E	
Kato Y	
Yazaki K	
Lumber and Treated Wood Products Mission to North Africa and the Middle East	10,578 80
Government Delegates	
Monaghan M	
Non–Government Delegates	
Anctil N	
Anderson H	
Duffie D	
Harrison N	
Roy F	
Marketing and Trade Development Mission from Iceland	6,838 63
Government Delegates	
Davis F B	
Fortier R	
Hanna R	
Hickie W	
Stewart L F	
Wilson M R	
Non-Government Delegates	
Johannesson A	
Johnson O O	
Kvaran G	
Olafsson J S	
Palsson H	
Sveinsson S K	
Oil and Gas Pipeline Mission from Peoples Republic of China	4,563 36
Government Delegates	
Ho Yu Lin	
Ladouceur D E	
Miller I B	
Non–Government Delegates	
Chu Hung Chang	
Fang Li-Yuan	
Hsia Shu-Ming	
Huang Chih-Kang	
Li Chung Hou	
Shen Ming-Ho	
Sun Ju-Mo	
Yang Shu-shun	
Yu Te-Hua	
Railway Equipment Mission from Cuba	8,657 39
Government Delegates	
Henriquez A	
Moore H W	
Non–Government Delegates	
Alezpuz M	
Bencomo N	
Fernandez J	
Mederos P	
Perez P	
Defence Mission from Kenya	15,795 56
Government Delegates	
Price J G	
Non–Government Delegates	
Mugo J	
Muhoro C	
Mwangi W	
Ngundi G	
Onyango E	
Thuo S	
Technical Furniture Mission to Europe	14,814 00
Government Delegates	
Barnes J	
Doyle J A	
Guérin A M	
Non–Government Delegates	
Barbeau C	
Globerman M M	
Martin G	
McPherson B R	
Ruetz H	
Sklar L	
Townsend G L	
Warren R A	
Oceanographic Data Systems and Services Mission from U K, West Germany, Netherlands, France and Norway	15,478 18
Government Delegates	
Fortier R	
Non–Government Delegates	
Alford W E	
Gilliand P	
Laban C	
McQuillan R	
Mellingen B	
Ofsthus A	
Roberts C	

Transportation and Communications (2)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

TRADE INDUSTRIAL PROGRAM–*Continued*

	Travelling Expenses
	$
Stone D	
Wissman G	
Auto Parts and Services Mission from Japan	12,670 00
Government Delegates	
Fairweather R A	
Non–Government Delegates	
Demizu T	
Kawai T	
Nakaya Y	
Nishimure N	
Ministerial Mission to Cuba and Venezuela	65,746 53
Government Delegates	
Blackstock G E	
Brown D M	
Chapin V L	
Charland C T	
Charpentier P	
Elliott J A	
Gillespie The Honourable A W	
Lever A N	
Petrie F R	
Porter A R	
Shaw R M	
Smith M M W	
Non–Government Delegates	
Belisle J D	
Blanchette J C	
Cayer R	
Child A J E	
Charlton R W	
Cross C	
Douglas J F M	
Eckmire J L	
Grassby R L	
Hatch R E	
Irving J K	
Kontak W	
Labbe P	
Laventy W S	
McCallum R L	
McConachie C E B	
McGill B J	
McGougan A C	
Osipov L	
Pirie F W	
Russek R M	
Rynard H C	
Simonsen K	
Soto F G	
Terfloth B H	
Vaughan R T	
Beliveau A	
Bisson J	
Duncan S	
Harbron J	
Laplante R	
Minguy M	
Page B	
Poliquin J M	
Phillips M	
Turner D	
Wright J	
Electronic Components Mission from France	7,250 00
Government Delegates	
Bernard V	
Kohler L R	
Non–Government Delegates	
Busson D	
Dray G	
Claude F	
Le Bail C	
Lefshitz J	
Poelmans J P	
Agricultural Machinery Mission from the Ivory Coast	9,081 00
Government Delegates	
Beaulieu J R	
Roy R	
Non–Government Delegates	
Assemain C	
Leroux H	
Pape R	
Sarr M	
Latin American Business Leaders Mission to the Canadian Association for Latin America Conference (CALA 1X) Toronto	64,025 59
Government Delegates	
Adam D G	
Bernard V	
Charland C T	
Charpentier P	
Cumming N R	
Duckett A	
Elliott J A	
Gill A F	
Gillespie The Honourable A W	
Gouault M	
Grandy J F	
Harris S G	
Kergin M	
MacPherson J A	
Petrie F R	
Porter A R	
Rechnitzer H	
Sarfield D M	
Spear J	
Stanton A J	
Tanguay P	
Watson B	
Wheelock S P	
Whiteside J F	
Windeler W T	
Non–Government Delegates	
Ayala E O	
Barretto de Carvalho I	
Bedoya O E	
Brousett J L	
Cananova J V	
Chueca J R	
Companc C P	
Culebro M E R	
De Soto A F	
Eibenschutz J	
Feffer M	
Flouret E A S	
Gilson I	
Irazoque Z	
Lira J	
Maldonado J F	
Mejido R S	
Mendez R	
Midlin J E	
Montealegre J	
Muzquiz M G	

Transportation and Communications (2)–*Concluded*

INDUSTRY, TRADE AND COMMERCE–*Concluded*

TRADE INDUSTRIAL PROGRAM–*Concluded*

	Travelling Expenses
	$
Neumann H	
Nieto R M	
Pastoriza T	
Paiva P M	
Perez E	
Saccone A A	
Saenz O	
Toro A L	
Tortorelli L A	
Trueba A G	
Vallejo O M	
Vasquez V M S	
Villares P D	
Waissbluth G	

FURTHER DETAILS OF STANDARD OBJECT OF EXPENDITURES

(excluding Professional and Special Services, Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment).

Statistics Canada

EXPENDITURES INCLUDED: Travel of public servants $1,438,082, removal $227,311, travel non-public servants $28,471, freight and express $206,816, postage $1,645,897, telephones $1,228,620, telegrams $19,673, telex $9,207.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission–Annuities

TRANSPORTATION AND COMMUNICATION SERVICES INCLUDED: Travel of public servants $874, telex $15,240, freight and express $1,000, bulk postage $21,345, telephone $1,910.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents–outside Canada $4,823,000 in Canada $30,497,000, travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada $3,726,000 travel of medical and dental patients $130,000, travelling expenses in respect to training $1,786,000, administrative travel and transportation expenses of regular force personnel $13,383,000, administrative travel and transportation expenses–civilian employees $2,009,000, travel and transportation expenses of non-government employees $7,000, field operation expenses $451,000, travelling and transportation expenses of sea, land and air cadets, civilian instructors and regular force personnel in support of reserves $2,959,000, travelling expenses of service personnel performing recruiting duties and activities relating to the recruiting program $633,000; reimbursement of rent or lease liability $245,000, commuting allowances $510,000, costs related to relocation of civilian employees $312,000, costs relating to the movement of civilian school teachers $267,000, costs relating to release of service personnel $4,166,000, service personnel posted to and from fixed tours in Canada–all expenses $2,715,000, travel leave expenses for civilian employees and their dependents from an isolated post $42,000, freight express and cartage $6,796,000; postage including meter postage and rental of of post office boxes $1,085,000, long distance tolls $2,848,000, telegrams, cables and telex messages $128,000, rental of telephones, telephone exchange, telegraph and teleprinter circuits including Canadian switched network $23,783,000, installation and service connection charges $102,000, other communication services $2,207,000.

TRAVELLING EXPENSES

Order in Council P C 1967-1894, 5 October 1967, as amended by Order in Council P C 1974-10/897, 23 April 1974, effective 1 April 1974, authorized payment of an allowance at the daily rate of $13.25 in Canada, $15.25 outside Canada, to an officer or man for each full calendar day of duty travel as reimbursement for meals and personal expenses including gratuities, laundry, dry cleaning, other personal supplies and services, local telephone calls and depreciation of luggage, and also, where lodgings are not provided, the payment of actual expenses for lodgings, for an officer at a rate not to exceed $18.50 per day in Canada and $22.00 outside Canada and for a man at a rate not to exceed $15.00 per day in Canada and $18.50 outside Canada.

When an officer or man is required to remain on duty travel in one location for a period in excess of sixty days, he shall be paid the daily amount of $9.75 in Canada or $10.75 outside Canada for meals and personal expenses, and where lodgings are not provided the daily rate payable is, officers $7.00, men $5.00, but if it is not possible to arrange semi-permanent accommodation and meals beforehand, a commanding officer may, in respect of the first seven days authorize payment of a greater daily rate not exceeding the maximum amount applicable for accommodation and meals, however, members shall obtain suitable semi-permanent accommodation and meals as soon as possible after arrival.

Information (3)

INDUSTRY, TRADE AND COMMERCE

PUBLICATIONS PRINTED AND PAID FOR IN FISCAL YEAR 1974-75

Publication	Quantity	Cost
Accommodation National Parks	19,780	$ 2,842 00
Air Route Maps	1,750	2,372 55
American Express Folders	3,443,000	23,785 05
Asta Books	15,000	7,428 00
At Your Service	52,900	4,910 21
Australian Package Tours	15,000	3,254 00
Australian Tour Book	15,000	2,583 00
Business Reply Cards for Canada Travel literature	6,767,198	47,853 76
Campgrounds Manual	8,211	19,000 00
Canada Customs Convention Planning	21,600	2,049 50
Canada Travel Log	545	4,185 00
CGOT Information Kits	75,552	21,639 93
Executive Retreat Folders	137,700	21,025 00
Fall Events 1974	210,000	15,731 00
Fall Teaser Booklet	4,476	2,278 00
Ferries Bridges Cruises	120,000	18,156 00
Festivals 1974	303,750	14,714 35
Golf Book	60,570	18,210 00
Highway Maps	163,050	26,100 00
Highway Map East and West	162,000	25,650 00
Japanese Package Tours	10,000	370 00
Megaprint Folders Vacation Canada	45,000	3,836 00
Michigan Package Tours	7,300	1,425 00
Montreal Portfolio	5,375	2,470 00
Package Tour Covers	45,000	910 10
Passenger Air Transportation Report Study	2,285	1,267 00
Pennsylvania Package Tours	10,350	1,300 00
Philadelphia Package Tours	12,890	2,324 00
Restaurant Manual	17,844	31,696 00
Shell Folders	1,321,500	48,732 00
Ski book	96,000	21,686 00
Ski Lure East and West	225,500	8,463 00
Ski Posters	9,135	2,097 00
Ski Teaser Booklet	4,350	3,314 50
So You're Going to Canada	52,500	8,643 20
Spring Events 1974	330,100	19,049 45
Spring–Summer Teaser	4,010	1,805 00
Summer Events 1974	840,000	25,706 35
Take Leave of Your Senses Folders	54,000	1,545 00
Travel Digest Fall Winter Edition	96,000	26,628 50
Travel Digest Package Tours '75	33,000	20,051 85
Touring Canada	1,300,000	630,000 00
Wall Calendars	4,350	7,152 68
Winter Events 1974	85,155	11,398 00
Wordmark Manual	300	4,330 00
		$1,169,967 98

Statistics Canada

EXPENDITURES INCLUDED: Agency advertising $4,450, exhibits and displays $68,424, publications $1,287,333, clipping services $14,882.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission–Annuities

INFORMATION INCLUDES: publications $2,000.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Printing services–including binding $7,199,000, photographic service $15,000, recruiting advertising $1,666,000, participation in Service exhibitions and displays $645,000.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Advertising in respect of income tax filing generally, contract: Vickers and Benson Limited $750,000; total expenditures charged against contract in 1974-75 is $591,644; amount of expenditures in 1974-75 charged against 1973-74 is $224,531.

Rentals (5)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Rental of buildings $15,611, rental of motor vehicles $4,174, rental of computers $2,571,268, rental of office machinery and equipment $1,257,821, rental of furniture and fixtures $2,808.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission–Annuities

RENTALS INCLUDED: Rental of office equipment $2,688.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Rental of land without buildings $1,893,000, rental of living quarters and buildings $5,904,000, rental of data processing equipment and software $3,936,000, rental of office equipment $1,348,000, rental of machinery and equipment $371,000, rental of motor vehicles $2,443,000, rental of works $82,000, rental of equipment not otherwise provided for $174,000.

NATIONAL REVENUE

Taxation

EXPENDITURES INCLUDED: Rental of data processing equipment $4,291,480, rental of office equipment $635,963.

Purchased Repair and Upkeep (6)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Repairs to conveying equipment $583, repairs to furniture and fixtures $5,988, repairs to computers $12,130, repairs to trucks $10,190, repairs to office equipment $122,395.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission–Annuities

PURCHASED REPAIR AND UPKEEP INCLUDED: Repair of office furnishings $22, and office machines and equipment $3,082.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works–projects performed by contract $24,154,000, maintenance services performed by contract $6,097,000, repair of medical and dental equipment, instruments and laboratory equipment $16,208,000, repair of furniture and furnishings including office furnishings and equipment $410,000, repair of photographic equipment $340,000, repair of electronic, electrical and communications equipment $4,828,000, repair of armament $729,000; repair, overhaul and modification of ships, auxiliary vessels and small boats $8,172,000, repair of mechanical and electromechanical equipment–sea $1,469,000, repair, overhaul and modification of airframes including spares and accessories $34,525,000, repair, overhaul, and modification of aero engines including spares and accessories $21,624,000, aircraft storage and civilian maintenance $895,000, repair, overhaul and modification of mobile equipment–land $4,072,000, repair of miscellaneous equipment $2,059,000.

Utilities, Materials and Supplies (7)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES Included: Petroleum $4,390, office machinery $24,920, library books and reference material $149,782, publications for crops correspondence $30,743, punch cards and tapes for provinces $64,974, office supplies $1,130,847, printing of forms $1,998,014.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission–Annuities

UTILITIES, MATERIALS AND SUPPLIES INCLUDED: office stationery, material and supplies $21,137.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services $25,083,000, food purchases in Canada $26,496,000, messing cash allowance $865,000, food purchases outside Canada $2,231,000, purchase of construction materials $17,834,000, solid fuel for heating, cooking, and power generating units $1,204,000, paints, oils, chemicals, insecticides, disinfectants and cleaning materials $7,102,000, liquids and gaseous fuel for heating, cooking and power generating units $19,694,000, gasoline, fuel oil and lubricants for mechanical equipment, aircraft and ships $60,138,000, metals and general hardware $4,351,000, uniforms, working and protective clothing $16,512,000, mess and galley utensils, cutlery and glassware $946,000, consumable dental and medical supplies $5,083,000, printed forms, books, newspapers, periodicals, magazines and school supplies, $5,373,000, office stationery and supplies $6,827,000, photographic, drafting and cartographic supplies $1,641,000, packaging, preservation, storage and dunnaging materials $4,021,000, camp stores $1,709,000, miscellaneous expendable or consumable items not specifically covered elsewhere $16,120,000, mechanical and electro-mechanical repair parts for ships $4,870,000, spare parts, accessories and modifications for armoured fighting vehicles including amphibious types $1,411,000, airframes and spare accessories $9,301,000, aircraft engines and spare accessories $3,676,000, spare aircraft instruments $1,121,000, cooperative logistic arrangements USAF/Navy $22,667,000, spare parts, accessories, attachments and modifications for mobile land equipment $6,574,000, spare parts and accessories for–electronic and communications equipment $17,924,000, weapons and fire control $993,000, workshop and general garage equipment $1,522,000, life saving, safety, diving and airdrop equipment $546,000, electrical generators, lighting plants $143,000, photographic, drafting, cartographic, reproduction and audio visual aid equipment $279,000, special training equipment $325,000, miscellaneous technical equipment not specifically covered elsewhere $1,832,000, supply support arrangements–US Army $13,963,000, miscellaneous materials and supplies $638,000.

Grants, Contributions and Other Transfer Payments (10)

ENERGY, MINES AND RESOURCES

Atomic Energy Control Board

GRANTS TO UNIVERSITIES IN RESPECT OF ATOMIC ENERGY RESEARCH WERE: University of Alberta $360,000, University of British Columbia $7,858,000, Corporation de l'École Polytechnique $33,850, Laval University $330,000, L'Institut National de la Recherche Scientifique $20,000, University of Manitoba $360,000, McGill University $340,000, McMaster University $230,790, University of Montreal $30,000, Queens University $197,000, University of Saskatchewan $519,000, University of Toronto $51,500, University of Waterloo $44,860.

Grants, contributions and other transfer payments (10)—*Continued*

INDUSTRY, TRADE AND COMMERCE

CAPITAL SUBSIDIES FOR THE CONSTRUCTION OF COMMERCIAL AND FISHING VESSELS IN ACCORDANCE WITH REGULATIONS OF THE GOVERNOR IN COUNCIL.

Shipbuilders	Shipowners	Expenditures 1974-75	Expenditures To date
Allied Shipbuilders Ltd–North Vancouver, BC	Dome Petroleum Ltd	266,422	266,422
Allied Shipbuilders Ltd–North Vancouver, BC	International Offshore Services Ltd	286,996	2,405,370(*f*)
Allied Shipbuilders Ltd (3 agreements) North Vancouver, BC	North Western Dredging Co Ltd	346,458	346,458
BC Marine Shipbuilders Ltd (2 agreements) Vancouver, BC	Arctic Navigation and Transportation Ltd	283,246	283,246(*f*)
BC Marine Shipbuilders Ltd (2 agreements) Vancouver, BC	Purves Ritchie Ltd	327,852	327,852
Bel Aire Shipyard Ltd (2 agreements) North Vancouver, BC	Zapata Marine Services Ltd S A	1,149,828	1,149,828
Benson Bros Shipbuilding Co–Vancouver, BC	John Savage McMillan	54,361	279,901(*f*)
Benson Bros Shipbuilding Co–Vancouver, BC	Mark Fishing Co Ltd	262,606	328,258(*f*)
Benson Bros Shipbuilding Co–Vancouver, BC	Pacific Towing Services Ltd	104,022	104,022
Burrard Dry Dock Co Ltd (2 agreements) North Vancouver, BC	Dome Petroleum Ltd	530,432	530,432
Burrard Dry Dock Co Ltd (2 agreements) North Vancouver, BC	Incan Ships Ltd	998,116	1,574,808
Burrard Dry Dock Co Ltd (2 agreements) North Vancouver, BC	Northern Transportation Ltd	351,985	351,985(*f*)
Canadian Shipbuilding & Eng Ltd–Collingwood, Ontario	Algoma Central Railway	1,970,912	2,463,640(*f*)
Canadian Shipbuilding & Eng Ltd–Collingwood, Ontario	Gypsum Transportation Ltd	1,596,553	1,596,553
Canadian Shipbuilding & Eng Ltd–Collingwood, Ontario	N M Paterson & Sons Ltd	643,960	643,960
Centre Shipyard Ltd–Victoria, BC	Gale Ventures Ltd	264,713	264,713(*f*)
Centre Shipyard Ltd–Victoria, BC	Jack Egeland Fish Co Ltd	28,805	147 525(*f*)
Davie Shipbuilding Ltd–Lauzon, Quebec	Varnicos Premiro Corp S A, Varnicos Segundo Corp S A, Varnicos Tercero Corp S A	549,367	8,240,497(*f*)
Davie Shipbuilding Ltd–Lauzon, Quebec	Cunard Steamship Co Ltd & Hodgin Saguenay Transport	6,302,297	6,302,297
Ferguson Industries Ltd (4 agreements) Pictou, NS	Canso Seafoods Ltd	2,448,512	2,448,512
Ferguson Industries Ltd–Pictou, NS	Kingcome Navigation Co Ltd	26,208	131,040(*f*)
Halifax Metalworkers Ltd–Halifax, NS	Her Majesty the Queen, in right of the Province of Nova Scotia as represented by the Minister of Highways	73,465	73,465(*f*)
Hawker Industries Ltd–Halifax, NS	Lombard North Central Ltd	2,592,997	2,592,997
Hawker Industries Ltd–Halifax, NS	Sedco Inc	1,147,195	3,059,185
International Hydrodynamics Co Ltd–North Vancouver, BC	International Hydrodynamics Co Ltd	22,389	99,153(*f*)
Jack Liddle & Jerry Liddle–Wheatley, Ontario	Liddle Brothers Fishery Ltd	32,381	32,381
Marine Industries Ltd–Sorel, Quebec	Branch Lines Ltd	938,400	1,173,000(*f*)
Marine Industries Ltd (2 agreements) Sorel, Quebec	La Société Navale Chargeurs Delmas–Vieljeux	5,977,360	15,097,911
Marlin Yachts Co Ltd–Gananoque, Ontario	R J Frame & Sons Ltd	31,875	31,875(*f*)
Marystown Shipyard Ltd (5 agreements) St John, Nfld	Tele–Direct Ltd	2,251,589	2,871,698
Marystown Shipyard Ltd (2 agreements) St John, Nfld	National Sea Products Ltd	383,222	383,222
McKenzie Barge & Marine Ways Ltd–North Vancouver, BC	Empire Tug Boats Ltd	55,530	55,530(*f*)
McKenzie Barge & Marine Ways Ltd–North Vancouver, BC	Her Majesty the Queen in right of the Province of British Columbia	60,817	60,817(*f*)
McKenzie Barge & Marine Ways Ltd–North Vancouver, BC	John D Sexton & Rivtow Straits Ltd	92,498	92,498(*f*)
McKenzie Barge & Marine Ways Ltd–North Vancouver, BC	McKenzie Barge & Marine Ways Ltd	99,233	99,233(*f*)
McKenzie Barge & Marine Ways Ltd–North Vancouver, BC	Northland Navigation Co Ltd	218,959	218,959(*f*)
McQueen Marine Ltd–Amherstburg, Ontario	McQueen Marine Ltd	31,003	31,003
Northern Transportation Co Ltd–North Vancouver, BC	Northern Transportation Co Ltd	458,442	458,442(*f*)
North Western Dredging Co Ltd (10 agreements) Vancouver, BC	North Western Dredging Co Ltd	1,099,798	1,130,328(*f*)
PEI Lending Authority (Georgetown Shipyard Division) Georgetown, PEI	The St Lawrence Seaway Authority	20,621	20,621
Pelagic Pacific Ind 1974 Ltd–Victoria, BC	Pacific Trident Fishing Co Ltd	114,909	114,909
Port Weller Dry Docks Ltd–St Catharines, Ontario	Imperial Oil Ltd	309,249	1,546,246(*f*)
Rockport Boat Lines Ltd–Rockport, Ontario	Rockport Board Line Ltd	20,400	20,400
St. John Shipbuilding & Dry Dock Co Ltd (2 agreements) St John NB	Essor Tankers Inc	4,017,328	10,293,632
St John Shipbuilding & Dry Dock Co Ltd–St John, NB	J D Irving Ltd	2,449,360	3,061,700(*f*)
St John Shipbuilding & Dry Dock Co Ltd–St John, NB	New Brunswick Publishing Co Ltd	35,823	179,115(*f*)
Star Shipyards Ltd (2 agreements) New Westminster, BC	Canadian Acceptance Corp Ltd	120,411	602,055(*f*)
Summer Equipment Ltd–Vancouver, BC	Egmont Towing & Sorting Ltd	26,954	26,954
Vancouver Shipyards Co Ltd–North Vancouver, BC	Coal Island Ltd & Summer Equipment Ltd	105,384	105 384(*f*)
Vancouver Shipyards Co Ltd (2 agreements) North Vancouver, BC	Northern Transportation Co Ltd	340,503	340,503(*f*)
Vancouver Shipyards Co Ltd (2 agreements) Vancouver, BC	Seaspan International Co Ltd	553,278	553,278
Verreault Navigation Inc Les Mechins, Quebec	Pêcheries du Golfe St-Laurent Inc	530,040	530,040
Vito Steel Boat & Barge Construction Ltd–Delta BC	Chemainus Towing Co Ltd	71,655	143,310(*f*)
Vito Steel Boat & Barge Construction Ltd–Delta BC	Crown Zellerback Canada Ltd	60,244	120,488(*f*)
Vito Steel Boat & Barge Construction Ltd (3 agreements) Delta BC	Finning Tractor & Equipment Co Ltd	401,038	461,597(*f*)
Vito Steel Boat & Barge Construction Ltd–Delta BC	Mozel Towing & Salvage Ltd	152,218	152,218(*f*)
Yarrows Ltd–Victoria, BC	Kingcome Navigation Co Ltd	1,069,861	1,337,327
Zenith Steel Fabricators Ltd (6 agreements) Richmond, BC	Eagle Industries Ltd	148,410	148,410(*f*)
Zenith Steel Fabricators Ltd–Richmond, BC	North Western Dredging Co Ltd	91,510	91,510
		45,000,000	

(*f*) indicates final payment.

Grants, contributions and other transfer payments (10)—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimated	Expenditures
	$	$
	115,693,965	
Contractors		
A C S Limited–Don Mills, Ontario		60,020
Advanced Transducer Systems Ltd–Toronto, Ontario		12,863
Aero Environmental Limited–Toronto, Ontario		34,433
Alberta Livestock Transplants Ltd–Calgary Alberta		149,835
Alcan Canada Products Ltd–Toronto, Ontario		59,218
Alforge Metals Corp Ltd–Orangeville, Ontario		61,687
Allied Chemicals Canada Ltd–Montreal, Quebec		1,052
Allis Chalmers, Rumely, Ltd–Guelph, Ontario		124,742
Amsco Canada Ingram and Bell Ltd–Brampton, Ontario		29,895
Anglo Traders Ltd–Toronto, Ontario		10,207
Aqua Tech Limited–Calgary, Alberta		56,500
Arcan Eastern Ltd–Hamilton, Ontario		16,087
Armstrong, S A Ltd–Toronto, Ontario		51,926
Arpeco Engineering Ltd–Mississauga, Ontario		12,529
Atlantic Films Ltd–Montreal, Quebec		66,629
Automated Tool and Machinery Co Ltd–Weston, Ontario		46,962
Automatic Electronics Systems Inc–Montreal, Quebec		20,400
B & K Machinery International Ltd–Malton, Ontario		6,324
B & W Heat Treating (1967 Ltd)–Kitchener, Ontario		17,697
B C Gearworks Ltd–Delta, British Columbia		4,948
Bay Mills Ltd–St Catharines, Ontario		31,130
Bennett Polution Controls Ltd–North Vancouver, B.C.		127,168
Blue Mountain Pottery, Div of Int'l Silver Co Ltd–Collingwood, Ontario		7,826
Bobtex Corp Ltd–Montreal, Quebec		25,490
Bombardier Limitée–Valcourt, Quebec		455,358
Bowes Company Limited–Islington, Ontario		13,861
Brewex Barrel Ltd–Islington, Ontario		30,603
Burlington Leasing Ltd–Burlington, Ontario		62,553
Burns Food Ltd–Calgary, Alberta		9,501
Butler Bros. Equipment Ltd–Victoria, B.C.		150,907
Butler Metal Products Co Ltd–Cambridge, Ontario		22,826
C A E Electronics Limited–Ville St Laurent, Quebec		118,162
Campbelland Burns Ltd–Central Bedeque, P E I		1,276
Can Plan Filtration Ltd–Halifax, Nova Scotia		14,085
Canada Bread Ltd–Toronto, Ontario		5,625
Canada Packers Limited–Toronto, Ontario		93,786
Canada Super-Conductor and Cryogenics Ltd–St-Lambert, Quebec		31,621
Canadian Chromalox Co Ltd–Rexdale, Ontario		19,388
Canadian Corporate Management Co Ltd–Toronto, Ontario		1,131
Canadian Fram Ltd–Chatham, Ontario		253,169
Canadian General Electric Co Ltd–Toronto, Ontario		407,044
Canadian Industries Ltd–Montreal, Quebec		38,328
Canadian Ingersoll Rand Co Ltd–Sherbroke, Quebec		108,783
Canadian International Paper Co–Montreal, Quebec		3,227
Canadian Marconi Company–Montreal, Quebec		120,814
Canadian Procelain Co Ltd–Hamilton, Ontario		20,310
Canadian Stock Breeders Services Ltd–Winterburn, Alberta		20,512
Canadian Tiron Chemical Corp–Pointe Aux Trembles, Quebec		427,762
Canbro Div of International Bronze–Valleyfield, Quebec		545
Canners Machinery Ltd–Simcoe, Ontario		1,793
Carlew Chemicals Ltd–Montreal, Quebec		9,668
Catelli Limited–London, Ontario		1,850
Ce De Candy Co Ltd–Toronto, Ontario		6,404
Celanese Canada Ltd–Montreal, Quebec		105
Central Design and Drafting Ltd–Montreal, Quebec		30,632
Central Dynamics Ltd–Pointe Claire, Quebec		208,362
Charlottetown Metal Products Ltd–Charlottetown, P E I		7,528
Clark Equipment of Canada Ltd–St Thomas, Ontario		80,357
Cleanair Combustion System Ltd–West Vancouver, B C		108,504
Co-Matic Inc–Ste-Foy, Quebec		35,000
Collins Radio of Canada Ltd–Toronto, Ontario		81,235
Comet Confectionary Ltd–St Hyacinthe, Quebec		43,189
Cominco Limited–Sheridan Park, Ontario		1,638,191
Compagnie de Physique Appliquee de Quebec–Montreal, Quebec		2,334
Consolidated Computer Ltd–Don Mills, Ontario		639,357
Control Data Canada Ltd–Streetsville, Ontario		5,276,341
Crawford Foods Ltd–Wynyard, Sask		6,663
Creative Patents and Products Ltd–Downsview, Ontario		3,869

Grants, contributions and other transfer payments (10)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.–*Continued*

	Estimated	Expenditures
	$	$
Contractors–*Continued*		
D B M Industries Ltd–Lachine, Quebec		218,954
Day Specialties Company Ltd–Midland, Ontario		20,885
Delmar Chemicals Limited–Lasalle, Quebec		31,606
Delorme, Ernest and Associates Limited–Tillsonburg, Ontario		2,878
Delta Benco Cascade Limited–Rexdale, Ontario		84,297
Demac Engineering Ltd–Vancouver, B C		13,931
Deutz Diesel (Canada) Ltd–Montreal, Quebec		628,200
Dominion Auto Accessories Ltd–Toronto, Ontario		23,487
Dominion Road Machinery Company Ltd–Goderich, Ontario		90,641
Domtar Limited–Montreal, Quebec		108,852
Dorset Industrial Chemical Ltd -Chateauguay, Quebec		11,247
Dubarry Industries Ltd–Vancouver, B C		8,940
Dupont of Canada Ltd–Kingston, Ontario		168,975
Durand Machine Co Ltd–New Westminster, B C		20,438
Dustbane Enterprises Ltd -Ottawa, Ontario		15,792
E S E Limited–Rexdale, Ontario		10,965
E S & A Robinson (Canada) Ltd–Toronto, Ontario		84,492
Ebco Industries Ltd–Richmond, B C		132,262
Eddy Match Company Limited–Toronto, Ontario		57,212
Elastometal Ltd–Burlington, Ontario		3,909
Electric Power Equipment Ltd–Vancouver, B C		7,228
Electrohome Limited–Kitchener, Ontario		155,547
Electronic Associates of Canada Ltd–Downsview, Ontario		20,844
Essex Packers Ltd–Hamilton, Ontario		27,530
Fabco Machine Ltd–Saskatoon, Sask		7,068
Fabrican Manufacturing Ltd–Laval, Quebec		24,960
Farinon Electric Co of Canada Ltd–Dorval, Quebec		188,576
Fathom Oceanology Ltd–Port Credit, Ontario		3,930
Federal Commerce and Navigation Co Ltd–Montreal, Quebec		110,000
Federal Diversiplex Ltd -Toronto, Ontario		50,000
Federal Pioneer Ltd–Toronto, Ontario		12,519
Ferranti-Packard Electric Ltd–Toronto, Ontario		82,499
Firmex Inc -Drummondville Sud, Quebec		10,483
Fisher Gauge Works Ltd–Peterborough, Ontario		16,262
Flyer Industries Ltd–Winnipeg, Manitoba		23,107
Forano Limited -Plessisville, Quebec		138,827
Foundation Western Ltd–Vancouver, B C		180,766
Gaymor Trailors Ltd -Montreal, Quebec		11,110
Gen-Tec Ltd–Ste-Foy, Quebec		141,107
General Concrete Ltd–Hamilton, Ontario		21,022
General Time of Canada Ltd–Peterborough, Ontario		7,184
Gentrix Eng Ltd–Calgary, Alberta		54,525
Gestalt Int'l Ltd–Vancouver, B C		106,668
Glenayre Electronics Ltd–N Vancouver, B C		35,473
Glolok Co Ltd–Montreal, Quebec		65,124
G S W Ltd–Ltée–Toronto, Ontario		61,352
G T E Lenkurt Electric (Canada) Ltd–Burnaby, B C		200,349
Guelph Engineering Ltd–Guelph, Ontario		15,236
Guertin Bros (Paint) Ltd–Winnipeg, Manitoba		3,268
Guildline Instruments Ltd–Smiths Falls, Ontario		59,627
Gulf Oil of Canada Ltd–Toronto, Ontario		118,451
Hamilton, A C & Co–Mississauga, Ontario		11,411
Hamilton Gear and Machine Co–Toronto, Ontario		7,456
Handy Chemical Ltd -La Prairie, Quebec		18,168
Hawker Siddeley Canada Ltd -Vancouver, B C		42,244
Herzig Somerville Ltd–Toronto, Ontario		14,610
Horton Maritime Explorations Ltd–North Vancouver, B C		358,089
Huntec Limited–Toronto, Ontario		562
Huron Chemicals Ltd–Kingston, Ontario		34,100
Huron Machine Ltd–Point Edward, Ontario		42,207
Husky Manufacturing and Tool Works Ltd–Bolton, Ontario		1,726
Ideal Equipment Co Ltd–Montreal, Quebec		119,252
Inax Instruments Ltd–Ottawa, Ontario		21,340
Independent Products Canada Ltd–Montreal, Quebec		18,237
Institute of Bio-Endocrinology Inc–Montreal, Quebec		95,069
Instronics Limited–Stittsville, Ontario		50,828
Intercontinental Packers–Saskatoon, Sask		18,991
International Brick and Tile Co–Edmonton, Alberta		8,811

Grants, contributions and other transfer payments (10)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.–*Continued*

	Estimated	Expenditures
	$	$
Contractors–*Continued*		
International Hydrodynamics Co Ltd–North Vancouver, B C		223,147
International Systcoms Ltd–Montreal, Quebec		111,064
International Tools Ltd–Windsor, Ontario		35,467
Irvin Industries Canada Ltd–Fort Erie, Ontario		84,937
I S B Industrial Protection Ltd–Montreal, Quebec		24,368
I T T Canada Limited–Guelph, Ontario		3,968
Jacobs and Thompson Ltd–Weston, Ontario		19,815
Jonergin Co Ltd–St Hubert, Quebec		30,051
K-Vets Ltd–Cambridge, Ontario		216
Kelk, George, Ltd–Don Mills, Ontario		18,035
Kelsey-Hayes Canada Ltd–Windsor, Ontario		64,374
Kenbudge Holdings Ltd–Cornwall, Ontario		4,444
Kenebec (Galt) Ltd–Galt Cambridge, Ontario		34,344
Kitchens of Sara Lee (Canada) Ltd–Bramalea, Ontario		2,948
Koehring Waterous Ltd–Brantford, Ontario		28,686
Kroy Unshrinkable Wools Ltd–Toronto, Ontario		39,055
Laboratories Franca Inc–Montreal, Quebec		442
Lakeside Farm Industries Ltd–Brooks, Alberta		67,358
Leigh Instruments Ltd–Carleton Place, Ontario		3,113
Letson & Burpee Ltd–Vancouver, B C		14,256
Lignosol Chemical Ltd–Quebec, Quebec		61,273
Limpact Industries Ltd–Scarborough, Ontario		9,381
Lindal Cedar Homes Ltd–New Westminster, B C		37,915
Lockheed Offshore Petroleum Services Ltd–New Westminster, B C		688,438
Long Mfg, Division of Borg-Warner–Oakville, Ontario		275,897
Lorraine Graining Machine Inc–Quebec, Quebec		9,769
Lumonics Research Ltd–Ottawa, Ontario		106,443
MacKenzie Trading Co Ltd–Edmonton, Alberta		7,186
Mactinair Systems Limited–Vancouver, B C		59,132
Magna Electronic Corp Ltd–Downsview, Ontario		27,358
Magnetics International Ltd–Montreal, Quebec		28,075
Marine Colloids Ltd–Dartmouth, Nova Scotia		71,879
Mark-Hot Inc–Longueuil, Quebec		73,200
Materials Engineering Co Ltd–St Lambert, Quebec		20,337
Medipak Corp Ltd–Toronto, Ontario		2,031
Mimik Ltd–Galt, Ontario		35,681
Modern Fold of Canada–St Lambert, Quebec		41,997
Modern Ova Trends Ltd–Streetsville, Ontario		24,935
Moore Dry Kiln Co of Canada Ltd–Richmond, B C		108,907
Motorcoach Industries Ltd–Winnipeg, Manitoba		34,540
Multifibre Process Ltd–Vancouver, B C		79,391
Municipal Spraying and Contract Ltd–Bedford, N S		9,039
N R Systems Ltd–Ottawa, Ontario		4,217
Nash Foods (Quebec) Ltd–Montreal, Quebec		39,949
National Cash Register Co of Canada Ltd–Waterloo, Ontario		1,616,186
National Semiconductors Ltd–Montreal, Quebec		2,703
Nenninger and Chenevert Inc–Montreal, Quebec		6,640
Newfield Seeds Ltd–Nipawin, Saskatchewan		52,680
Newmapak Ltd–St Bruno, Quebec		2,357
Niagara Wire Weaving Co Ltd–Niagara Falls, Ontario		61,271
Noranda Metal Industries Ltd–Montreal, Quebec		38,320
Noranda Mines Limited–Noranda, Quebec		48,186
Nordic Steel Products Ltd–Mississauga, Ontario		81,682
Northern Pigment Co Ltd–Toronto, Ontario		29,048
Ogilvie Flour Mills Co Ltd–Montreal, Quebec		66,938
Omicron Data Systems Ltd–Montreal, Quebec		20,774
Orenda Limited–Toronto, Ontario		271,526
Pathex (Canada) Ltd–Don Mills, Ontario		4,341
Philips Electronics Industries Ltd–Scarborough, Ontario		33,854
Physico-Medical Systems Corp–Montreal, Quebec		428
Picker-X-Rays Manufacturing Ltd–Bramalea, Ontario		327,369
Pierre Thibeault (1972) Ltd–Pierreville, Quebec		31,325
Pig Improvements (Canada) Ltd–Acme, Alberta		2,476
Plessey Canada Ltd–Downsview, Ontario		136,172
Polygon Industries Ltd–Toronto, Ontario		38,204
Polymer Corp Ltd–Sarnia, Ontario		42,005
Polysar Ltd–Sarnia, Ontario		947,516
Portion Packaging Ltd–Rexdale, Ontario		53,683

Grants, contributions and other transfer payments (10)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.–*Continued*

	Estimated	Expenditures
	$	$
Contractors–*Continued*		
Precision Electronic Components–Toronto, Ontario		38,180
Prime Mover Controls Ltd–Vancouver, B C		5,402
Pylon Electronics Development Co Ltd–Lachine, Quebec		32,565
Pyrene Canada Ltd–Toronto, Ontario		21,959
Quebec Iron and Titanium Corp–Tracy, Quebec		9,745
Radiation Technology (Canada) Ltd–Mont St Hilaire, Quebec		2,810
Raytheon Canada Ltd–Waterloo, Ontario		136,200
R C A Limited–Ste Anne de Bellevue, Quebec		279,254
Reichhold Chemicals Ltd–Weston, Ontario		61,740
S K D Manufacturing Co Ltd–Amherstburg, Ontario		14,605
Saab Inc–Montreal, Quebec		20,565
Sandtron & Co. Ltd–Oakville, Ontario		42,999
Scrintex Ltd–Concord, Ontario		153,469
Semco Instruments Co Ltd–Ottawa, Ontario		173,479
Shell Canada Ltd–Toronto, Ontario		23,126
Sherman Supersonic Industries–Mississauga, Ontario		10,808
Sherman Technology Inc–Weston, Ontario		37,242
Sherritt Gordon Mines Ltd–Fort Saskatchewan, Alberta		73,929
Sherwin Williams Co of Canada Ltd–Montreal, Quebec		8,216
Sihi Pumps Ltd–Guelph, Ontario		24,956
Simms, T S & Co Ltd–Saint John, New Brunswick		4,389
Smith and Nephew Ltd–Lachine, Quebec		1,750
Spar Aerospace Products Ltd–Toronto, Ontario		1,814,969
Spilsbury and Tindall Ltd–Vancouver, B C		46,024
Sprung Instant Structures Ltd–Calgary, Alberta		246,141
St Arnaud, Ernest Inc–Chomedey, Quebec		10,825
Standard Tube Canada Ltd–Woodstock, Ontario		179,313
Steel Co of Canada Ltd–Toronto, Ontario		328,237
Stephens-Adamson, Div of Allis Chalmers Can Ltd–Belleville, Ontario		112,024
Sterling Varnish Co Canada Ltd–St Catharines, Ontario		34,378
Stram Industries–Mississauga, Ontario		1,474
Swan Valley Foods Ltd–Vancouver, B C		33,577
Swan Wooster Engineering Co Ltd–Vancouver, B C		36,461
Systems Dimension Ltd–Toronto, Ontario		128,907
Tanguay Industries Ltd–Roberval, Quebec		25,952
Textron Canada Ltd–Grand Bend, Ontario		179,940
The Algoma Steel Corp Ltd–Sault Ste Marie, Ontario		129,466
Thomson-Gordon Ltd–Hamilton, Ontario		2,619
Thomson Research Associates Ltd–Toronto, Ontario		37,223
Tito Co Ltd–Montreal, Quebec		14,239
Trench Electric Ltd–Scarborough, Ontario		28,505
Tribar Industries Ltd–Weston, Ontario		21,876
Trident Aircraft Ltd–Richmond, B C		344,810
Tridon Ltée–Burlington, Ontario		68,547
Unican Security Systems Ltd–Montreal, Quebec		72,457
Union Carbide Canada Ltd–Arnprior, Ontario		16,427
Uniroyal Ltd–Kitchener, Ontario		5,716
Unitron Industries Ltd–Kitchener, Ontario		64,560
Valcartier Industries Inc–Portneuf, Quebec		102,506
Vannatter, H E Ltd–Wallaceburg, Ontario		93,757
Varian Associates of Canada Ltd–Georgetown, Ontario		9,685
Vermette et Fils Ltd–St Agapit, Cté Lotbinière, Québec		14,515
Versatile Manufacturing Ltd–Winnipeg, Manitoba		126,085
Vulcan Equipment Co Ltd–Toronto, Ontario		4,094
Wagner Engineering Ltd–Vancouver, B C		2,546
Walsh W F Ltd–Montreal, Quebec		49,055
Wesdrill Equipment Ltd–Richmond, B C		7,798
Westeel-Rosco Ltd–Toronto, Ontario		44,455
Wester Research and Dev Ltd–Calgary, Alberta		43,738
Western Cooperative Fertilizer Ltd–Calgary, Alberta		109,662
Westinghouse Canada Ltd–Hamilton, Ontario		602,134
White Farm Equipment, Div of White Corp Ltd–Brantford, Ontario		143,745
White, Geo and Sons Co Ltd–London, Ontario		1,262
William Robinson Ltd–Burnaby, B C		8,608
Winfield Chemical Industries Ltd–Woodstock, N B		4,780
Wire-Rope Industries Ltd–Lachine, Quebec		1,854
Wonder Steel Mfg Int'l Ltd–Mississauga, Ontario		67,000
Worthington (Canada) Ltd–Brantford, Ontario		45,871

Grants, contributions and other transfer payments (10)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Continued*

To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.–*Concluded*

	Estimated	Expenditures
	$	$
Contractors–*Concluded*		
W R D Manufacturing Ltd–Mississauga, Ontario		10,693
Yellowbird Products Ltd–Calgary, Alberta		25,680
Yorkville Sound Ltd–Scarborough, Ontario		24,530
	115,693,965	29,498,683
Less:–Authorized commitment for subsequent fiscal years	85,873,965	
	29,820,000	29,498.683

TRADE INDUSTRIAL PROGRAM

To develop and sustain the technological capability of Canadian Defence Industry for the purpose of defence export sales arising from the capability.

a) by supporting selected development programs
b) by paying one-half of the cost of the acquisition for new equipment required for plant modernization and
c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials on terms and conditions approved by the Treasury Board

	Estimates	Expenditures
	$	$
Contractors	$101,032,530	
Aero Machining Ltd–Montreal, Quebec		8,911
Airground Equipment Inc–Granby, Quebec		37,989
Allis Chalmers, Rumely, Ltd–Guelph, Ontario		2,578
Atco Industries Ltd–Calgary, Alberta		60,937
Aviation Electric Ltd–Montreal, Quebec		419,124
B & H Canada Ltd–Dundas, Ontario		32,238
Bombardier Limitée–Valcourt, Quebec		193,529
Bowmar Canada Limited–Ottawa, Ontario		112,268
Bristol Aerospace (1968) Ltd–Winnipeg, Manitoba		23,619
C-Tech Limited–Cornwall, Ontario		49,579
CAE Electronics Limited–Montreal, Quebec		1,165,717
Canadair Limited–Montreal, Quebec		5,176,723
Canadian Admiral Corp Ltd–Port Credit, Ontario		35,927
Canadian Bronze Co–Winnipeg, Manitoba		915
Canadian Marconi Co–Montreal, Quebec		2,080,228
Canadian Steel Foundries Limited–Montreal, Quebec		12,698
Canadian Timken Limited–St Thomas, Ontario		10,780
Canadian Vickers Limited–Montreal, Quebec		99,716
Canadian Westinghouse Company Ltd–Hamilton, Ontario		85
Collins Radio of Canada Ltd–Toronto, Ontario		11,847
Com Dev Limited–Montreal, Quebec		31,688
Computing Devices of Canada Ltd–Ottawa, Ontario		744,960
Croven Limited–Whitby, Ontario		26,450
Davie Shipbuilding Limited–Levis, Quebec		433,715
De Havilland Aircraft of Canada Ltd–Downsview, Ontario		24,735,110
Digital Components Ltd–Bedford, Nova Scotia		174,026
Digital Graphics Limited–Markham, Ontario		23,637
Dominion Aluminum Fabricating Ltd–Toronto, Ontario		60,360
Dominion Forge Company Ltd–Windsor, Ontario		18,386
Dowty Equipment of Canada Ltd–Ajax, Ontario		38,549
Erie Technological Products of Canada Ltd–Trenton, Ontario		194,892
Ernst Leitz Canada Ltd–Midland, Ontario		28,724
Fathom Oceanology Limited–Port Credit, Ontario		18,638
Fleet Industries (Div of Rony)–Fort Erie, Ontario		3,722
Foremost International Industry Ltd–Calgary, Alberta		56,300
Gabriel of Canada Limited–Toronto, Ontario		25,430
Garrett Manufacturing Limited–Rexdale, Ontario		269,853
Haley Industries Limited–Haley, Ontario		68,688
Hawker Siddeley Canada Ltd (Halifax Shipyard Ltd)–Halifax, N S		481,970
Hepburn, John T Limited–Toronto, Ontario		619,806
Hermes Electronics Limited–Dartmouth, Nova Scotia		577,769
Heroux Limited–Longueuil, Quebec		35,505

Grants, contributions and other transfer payments (10)–*Continued*

INDUSTRY, TRADE AND COMMERCE–*Concluded*

TRADE INDUSTRIAL PROGRAM–*Concluded*

	Estimated	Expenditures
	$	$
Contractors–*Concluded*		
Huhn Seal Company Limited–Pointe Claire, Quebec		4,574
International Machine Works Limited–Montreal, Quebec		71,222
Joly Engineering Ltd–Montreal, Quebec		184,154
LaSalle Engineering Limited–Montreal, Quebec		24,129
Leigh Instruments Limited–Carleton Place, Ontario		178,654
Linamar Machine Limited–Ariss, Ontario		136,222
Lister Bolt and Chain Limited–Richmon, B C		195,281
Litton Systems (Canada) Limited–Rexdale, Ontario		136,192
Magna International Corp–Downsview, Ontario		67,247
Mansfield Denman General Company Ltd–Welland, Ontario		219,156
Marsland Engineering Limited–Waterlo, Ontario		32,493
Mega System Design Limited–Scarborough, Ontario		10,019
Menasco Mfg of Canada Limited–Montreal, Quebec		609,752
Microsystems International Ltd–Ottawa, Ontario		138,963
Micro-Circuits Ltd–London, Ontario		37,094
Northwest Industries Ltd–Edmonton, Alberta		128
Novatronics of Canada Limited–Stratford, Ontario		4,751
Presentey Engineering Products Ltd–Ottawa, Ontario		17,540
Radio Engineering Products Limited–Montreal, Quebec		16,576
R C A Limited–Montreal, Quebec		1,355,666
R D C Industries Ltd–Montreal, Quebec		153,125
Scepter Mfg Company Limited–Toronto, Ontario		80,000
Snelgrove C R Co Ltd–Don Mills, Ontario		78,504
Spar Aerospace Products Limited–Toronto, Ontario		316,834
St John Shipbuilding and Dry Dock Co Ltd–Saint John, New Brunswick		784,940
Standard Aero Engines Limited–Winnipeg, Manitoba		40,583
Strite Industries Limited–Hespeler, Ontario		251,269
United Aircraft of Canada Limited–Longueuil, Quebec		4,663,817
Universal Die and Tool Mfg Limited–Montreal, Quebec		153,069
Vannatter, H E Ltd–Wallaceburg, Ontario		136,531
Velan Engineering Ltd–Montreal, Quebec		9,272
Vestshell Inc–Montreal, Quebec		6,408
Vicom Limited–Kingston, Ontario		88,204
Wagner Engineering Ltd–Vancouver, B C		24,064
	101,032,530	48,430,019
Less:–Authorized Commitments for Subsequent Fiscal years	50,432,530	
	50,600,000	48,430,019

Statistics Canada

	Appropriations	Allotments	Expenditures
	$	$	$
Canada's fee for membership in the Inter-American Statistical Institute	11,600	11,600	11,184
Contributions to the International Statistical Institute	750	750	750
Contributions to the Association for Research in Income and Wealth	750	750	750
Contributions to the Customs Co-operation Council	5,700	5,700	
	18,800	18,800	12,684

Grants, contributions and other transfer payments (10)—*Continued*

JUSTICE

Expenditures Included	1974-75 Estimates	1974-75 Expenditures
	$	$
Grant to the Conference of Commissioners on Uniformity of Legislation in Canada	1,500	1,500
Grant to the International Commission of Jurists	10,000	10,000
Grant to l'Institut International de Droit d'Expression Française (I.D.E.F.)	2,000	2,000
Grants to various associations who are concerned with the development of law in Canada	10,000	9,500
Grants for research in the legal field	10,000	9,827
Scholarships to encourage student specialization in legislative drafting	16,000	12,000
Grants to encourage native people to enter the legal profession	50,000	34,691
Grants to subsidize meetings between members of the judiciary and native people	50,000	
Grant to the Centre of Criminology, University of Toronto	50,000	50,000
Grant to the Centre International de Criminologie Comparée	25,000	25,000
Grant to the Faculty of Law, University of Manitoba for the National Conference on the Law and Women	20,000	20,000
Grant to the Service de Documentation Juridique Inc.	70,000	70,000
Gratuities to the widows or such dependents of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board	60,000	33,055
Pensions under the Judges Act R.S. 1970 c. J-1 as amended. The amounts paid in respect to the Supreme Court of Canada, Federal Court of Canada, Northwest Territories and various Provincial Courts under Federal jurisdiction are given below with number of pensions in parentheses.		
Supreme Court of Canada (10)	214,000	
Federal Court of Canada (7)	135,000	
Northwest Territories (1)	6,143	
Newfoundland (4)	43,434	
Nova Scotia (18)	156,085	
Prince Edward Island (4)	71,273	
New Brunswick (13)	166,789	
Quebec (10)	791,313	
Ontario (118)	950,378	
Manitoba (10)	177,616	
Saskatchewan (16)	226,102	
Alberta (27)	251,904	
British Columbia (55)	404,635	
	3,594,672	3,594,672
Contributions to individual neighbourhood projects to assist with the cost of legal aid	400,000	370,206
Contributions to Native Court-Worker Program	625,000	623,871
Contributions to the Provinces and Territories in accordance with agreements with the minister on behalf of Canada to assist in the operation of legal aid systems	10,007,500	9,166,215
Contributions to the Provinces and Territories in accordance with agreements with the minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	1,100,000	639,112
Contributions to Canadian Association of Chiefs of Police and to Provinces to employ law students with police forces	240,000	224,222
Contributions for a Summer Exchange Program between civil and common law students	184,000	153,530
Contribution to the Canadian Law Information Council	500,000	110,000
Contribution to Commissioners on uniformity of legislation	25,000	25,000
Contribution to the National Indian Brotherhood	10,000	10,000
Contribution to the Canadian Association of Chiefs of Police (Law Amendments Committee)	10,000	10,000
	17,070,672	15,204,401

NATIONAL DEFENCE

MUTUAL AID PROGRAM

EXPENDITURES INCLUDED: Contributions to infrastructure and military budgets: Military Budgets—Supreme Headquarters Allied Powers Europe $8,696,307. Central European Operating Agency $285,268. Infrastructure-payments to the Governments of: Greece $3,669,998, Norway $2,417,896, Turkey $1,840,569, Supreme Headquarters Allied Powers Europe $3,034,360. Materiel procured for transfer as Mutual Aid: National Research Council $61,405.

NATIONAL HEALTH AND WELFARE

Medical Research Council

EXPENDITURES for the extramural program of the Medical Research Council consisted of: postdoctoral fellowships $3,620,910; full-time associateships $1,950,961; full-time scholarships $2,351,354; centennial fellowships $310,888; studentships $918,788; summer scholarships $209,600; grants-in-aid of university research $33,224,114; special activities including support for approved symposia and support of a limited number of visiting scientists $273,385.

Grants, Contributions and Other Transfer Payments (10)—*Concluded*

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

Direct payments of tuition fees to universities, colleges and schools were: University of British Columbia Vancouver BC $19,446, University of Calgary Calgary Alta $12,137, Carleton University Ottawa Ont $14,293, Lakehead University Thunder Bay Ont $2,482, Université Laval Québec Qué $12,550, Loyola College Montreal Que $6,918, University of Manitoba Winnipeg Man $15,054, Memorial University of Newfoundland St John's Nfld $5,312, McGill University Montreal Que $8,161, University of Montreal Montreal Que $4,405, Ottawa University Ottawa Ont $12,041, University of Quebec Montreal Que $2,217, Queen's University Kingston Ont $13,932, Mount Royal College Calgary Alta $2,159, Ryerson Polytechnical Institute Toronto Ont $6,003, Simon Fraser University Burnaby BC $5,442, Sir George Williams University Montreal Que $2,629, University of Toronto Toronto Ont $21,620, Trent University Toronto Ont $2,790, University of Victoria Victoria BC $6,185, College Marie Victorian Montreal Que $2,090, University of Winnipeg Winnipeg Man $2,200, York University Toronto Ont $13,549, miscellaneous schools, colleges, etc., (each under $2,000) $34,561.

Miscellaneous grants were Army Benevolent Fund $18,000, Royal Canadian Legion $9,000, Grant to Canadian Veteran Association of the United Kingdom $1,000.

All Other Expenditures (12)

INDUSTRY, TRADE AND COMMERCE

Statistics Canada

EXPENDITURES INCLUDED: Miscellaneous expenditures $8,904.

MANPOWER AND IMMIGRATION

Unemployment Insurance Commission—Annuities

Other expenses $70.

All Other Expenditures (12)—*Concluded*

NATIONAL DEFENCE

DEFENSE SERVICES PROGRAM

EXPENDITURES INCLUDED: Official hospitality (Other than foreign service) $173,000, funeral expenses $130,000, landing fees $329,000, military mapping $229,000, ex-gratia payments $25,000, grants for reading rooms, recreational and reference libraries $56,000, grants and allowances for maintenance of physical fitness equipment $411,000, grants for bands $73,000, compensation for loss or damage to property or injury to persons, including collision claims $1,251,000, cadets contingency allowances $131,000, reserves contingency allowances $138,000, grants not provided elsewhere $196,000, miscellaneous expenditures not provided elsewhere $1,710,066, Federal Court Awards $288,706, foreign service official hospitality and representational expenses $309,689.

In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to T B 694890 12 February, 1970 funds for official hospitality expenses have been approved for the fiscal year 1974-75 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shown:

Appointment and Place	Rank	Official Hospitality Allocation
		$
Attaches and Advisers		
Canadian Forces Attache, Brussels, Belgium	Lieutenant-Colonel	4,325
Canadian Forces Attache, Prague, Czechoslovakia	Colonel	6,125
Canadian Forces Attache, Canberra, Australia	Lieutenant-Colonel	4,446
Canadian Forces Attache, Paris, France	Brigadier-General	8,555
Assistant Canadian Forces Attache, Paris, France	Lieutenant-Colonel	5,215
Canadian Forces Attache, Bonn, Germany	Colonel	4,450
Canadian Forces Attache, Tel Aviv, Israel	Colonel	4,325
Canadian Forces Attache, Rome, Italy	Colonel	6,708
Canadian Forces Attache, Tokyo, Japan	Colonel	7,750
Canadian Forces Attache, The Hague, Netherlands	Lieutenant-Colonel	5,530
Canadian Forces Attache, Oslo, Norway	Colonel	5,540
Canadian Forces Attache, Warsaw, Poland	Colonel	6,405
Canadian Forces Attache, Tehran, Iran	Colonel	5,210
Canadian Forces Attache, Ankara, Turkey	Colonel	6,456
Canadian Forces Attache, Cairo, United Arab Republic	Colonel	5,013
Canadian Forces Defence Attache, Moscow, USSR	Colonel	8,824
Canadian Forces Attache, Moscow, USSR	Lieutenant-Colonel	9,372
Assistant Canadian Forces Attache, Moscow, USSR	Lieutenant-Colonel	1,013
Canadian Forces Attache, Belgrade, Yugoslavia	Colonel	7,640
Canadian Forces Attache, New Delhi, India	Colonel	6,111
Canadian Forces Attache, Islamabad, Pakistan	Colonel	5,058
Air Advisor, Dar ES Salaam, Tanzania	Lieutenant-Colonel	2,650
Military Adviser to Canadian Delegation, Brussels, Belgium	Colonel	6,180
Canadian Standardization Representative, Canberra, Australia	Major	2,830
Canadian Representative United Nations Command Military Armistice Committee, Seoul, Korea	Major	800
Canadian Forces Attache, Kuala Lumpur, Malaysia	Colonel	1,908
Canadian Forces Attache, Peking, China	Acting Colonel	5,920
Canadian Forces Attache, Beirut, Lebanon	Lieutenant-Colonel	6,264
NATO		
Canadian Military Representative to NATO Military Committee, Brussels, Belgium	Lieutenant-General	18,300
Canadian National Military Representative (SHAPE), Casteau, Belgium	Colonel	5,575
Commander Canadian Forces Europe, Lahr, Germany	Major General	20,680
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein, Germany	Brigadier-General	2,091
Assistant Chief of Staff Personnel and Administration (Allied Forces Central Europe), Brunssum, Netherlands	Brigadier-General	1,200
Amphibious Warfare Officer, Kiel, Germany	Lieutenant-Colonel	1,200
Canadian Faculty Adviser NATO Defence College, Rome, Italy	Colonel	2,000
Canadian Liaison Officer at Headquarters, Landjut, Rendsburg, Germany	Major	1,200
Canadian Liaison Officer Headquarters VII United States Corps, Stuttgart, Germany	Lieutenant-Colonel	1,200
Senior Canadian Officer, Headquarters Allied Forces North, Oslo, Norway	Lieutenant-Colonel	1,200
Canadian Delegate to mutual balanced Force reduction, Vienna, Austria	Colonel	4,680
NATO Delegation, Brussels, Belgium	Civilian	10,961
Defence Financial Advisor, Bonn, Germany	Civilian	2,545
Chief of Staff United Nations Forces, Nicosia, Cyprus	Brigadier-General	4,843
Deputy Commander NORAD Colorado Springs, Colorado, USA	Lieutenant-General	6,765
Commander Canadian Defence Liaison Staff, Washington, DC	Major General	54,345
Commander Canadian Defence Liaison Staff, London, England	Brigadier-General	27,224
Canadian Forces Liaison Officer, Bermuda	Major	1,200
Canadian Liaison Officer, Ulm, Donau, West Germany	Lieutenant-Colonel	800
Commander Canadian Contingent United Nations Emergency Force Middle East, Ismailia, Egypt	Brigadier-General	1,500
Canadian Liaison Officer United Nations Troop Supervisory Organization	Lieutenant-Colonel	500
Canadian Liaison Officer United Nations Military Observer Group India/Pakistan	Lieutenant-Colonel	500

Receipts and Revenues Credited to the Vote (13)

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

RECOVERIES INCLUDED: Medical, hospital and dental services provided to DVA patients and employees of other government departments $1,467,463, provincial school grants, tuition fees and other recoveries in respect of education $8,102,324, travel and removal $330,185, assistance provided to provincial and municipal governments $225,519, materiel and services supplied to NATO countries $8,014,842, materiel and services supplied to other government departments and crown corporations and agencies $3,641,918, operating costs of vessels assigned to other government departments $3,011,265, sales of clothing and kit (old uniform) $249,886, miscellaneous sales, services, fees and recoveries not elsewhere classified, $3,431,939, married quarters–rentals $42,723,243, single quarters–rentals $4,454,138, garage and trailer space–rentals $408,156, all sales of foodstuffs (provisions) $748,391, all sales of public meals (prepared rations) $10,754,151, medical, hospital and dental services provided to civilians and dependents of service personnel $4,174,744, recovery of pay and allowances of seconded military personnel $1,863,551, sales of Canadian armed forces new pattern uniforms and related items $1,493,888, inspection services performed by quality assurance branch $838,302, vehicle accident claims and damage to barrack, hospital and camp equipment $292,077, continental air defence integration north (CADIN) operation and maintenance agreement $10,384,189, Canadian Forces/USAF cost sharing communications agreement $12,806,033, training and assistance–other than NATO including military assistance program $463,420, training provided to NATO countries $3,717,412, assistance to the United Nations $3,428,384, transfers from special account authorized by national defence vote 48, $19,618,909, rentals of land, buildings, garages, space, and equipment plus miscellaneous rentals and permits excluding married and single quarters $1,563,304, sales of materiel and supplies $157,395, sales of petrol, oil lubricant, and fuel $1,828,309, telephone service charges and commissions $117,009, aerodrome landing fees and facilities $159,476, sale of forestry materials and agricultural resources $244,319, Pinetree cost sharing agreement $37,392,581, laundry and dry cleaning from service owned facilities $24,029, cadet fees and recovery of subsidization costs for university training $113,704, premium on foreign exchange transactions, customs drawbacks, and refund of sales tax $461,527; service airlift charges–passengers or freight (other than meals) $815,870, bus fares paid by National Defence employees $87,993, sale of utilities–water, electricity $1,007,771, miscellaneous recoveries $5,035,866.

SOLICITOR GENERAL

Royal Canadian Mounted Police

RECOVERIES INCLUDED:

Policing agreements	$87,986,633
Accommodations	1,514,706
Sale of Clothing and Kit to members	221,866
Sundry sales	13,426
Miscellaneous	28,857
	$89,765,488

Miscellaneous

JUSTICE

STATEMENT OF
JUDGES' SALARIES AND ALLOWANCES

Supreme Court of Canada–		
Judges' salaries, Judges Act		
(R.S. 1970, c. J-1 as amended)		
Salaries	(1)	409,999
Travelling Allowances	(2)	308
		$ 410,307
Federal Court of Canada–		
Judges' salaries, including district judges in admiralty and travelling allowances, etc.		
(R.S. 1970, c. J-1 as amended)		
Salaries	(1)	606,455
Travelling Allowances–President and puisne judges	(2)	106,904
Travelling Allowances–Admiralty judges	(2)	
		$ 713,359
Other Courts–		
Judges' salaries and travelling allowances		
(R.S. 1970, c. J-1 as amended)		
Judges' salaries–Other Courts	(1)	15,882,551
Judges' travelling allowances–Other Courts	(2)	660,784
		$16,543,335
Northwest Territories–		
Judge's salary and travelling allowances		
(R.S. 1970, c. J-1 as amended)		
Salary of judge	(1)	39,999
Travelling allowance	(2)	16,690
		$ 56,689
Yukon Territory–		
Judge's salary and travelling allowances		
(R.S. 1970, c. J-1 as amended)		
Salary of judge	(1)	39,999
Travelling allowance	(2)	6,665
		$ 46,664

Miscellaneous—*Continued*

NATIONAL DEFENCE—*Concluded*

ADVANCES TO OTHER GOVERNMENTS

Government of the United States of America—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for material on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Service	To be accounted for— Mar 31, 1974	Advances 1974-75	Liquidations 1974-75	*Refunds 1974-75	To be accounted for— Mar 31, 1975
Canadian Armed Forces	$72,862,297	$78,701,411	$23,719,877	$1,525,725	$126,318,106

*Refunds are due to cancellation of contracts or are unused balances. Billings on hand on Mar 31, 1975, pending proof of receipt of goods and not applied to the reported liquidations had a total value of $35,171,936.

Government of the United Kingdom—Advances were made to the United Kingdom Government under individual Orders in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are in Canadian funds as follows:

Service	* To be accounted for— Mar 31, 1974	Advances 1974-75	Liquidations 1974-75	To be accounted for— Mar 31, 1975
Canadian Armed Forces	$13,109,779	$5,146,474	$4,602,697	$13,653,556

*Amends reporting in the previous years' Public Accounts

OTHER ADVANCES—

Payee	Amount of advance	Balance Mar 31 1974	Balance Mar 31 1975
	$	$	$
1960-61			
Government of France Supply of electricity of RCAF units	7,207	843	843
1961-62			
Government of France For public utility services for RCAF	159	159	159
Gatineau Power Company For supply of electrical power	29,000	15,961	14,736
1962-63			
British Army of the Rhine Rentals for dwelling units for Canadian Signals Troop	137,912	52,715	48,214
1966-67			
Avions Marcel Dassault Supply soundproofing, interior kits, lighting, antenna and non-standard instruments on seven Falcon Aircraft	180,799	2,634	2,634
Hotchkiss-Brandt Supply of 8 items of 120mm Mortor Projectiles	30,141	1,184	1,184
1967-68			
Murdock Lumber Company For land expropriation, Valcartier, Que	240,000	240,000	240,000
1968-69			
Elmer McBain For land expropriation, Valcartier, Que	17,000	17,000	17,000
1969-70			
City of Montreal To inspect, maintain and repair fire hydrants and water lines at Longue Pointe, Que	150	150	150

Miscellaneous–*Continued*

PARLIAMENT

The Senate

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1974-75

Honourable Members of The Senate	Indemnities paid on annual basis	Expenses Allowances paid Quarterly	Travelling Expenses
Aird JB	$ 12,000	$ 2,541	$ 725
Argue HR	18,000	4,000	5,021
Asselin M	18,000	4,000	2,913
Barrow AI	16,161	3,593	2,446
Basha MG	18,000	4,000	429
Beaubien LP	18,000	4,000	935
Belisle R	18,000	4,000	3,652
Benidickson WM	18,000	4,000	3,199
Blois FM	18,000	4,000	1,549
Bonnell ML	18,000	4,000	3,172
Boucher WA	18,000	4,000	541
Bourget M	18,000	4,000	1,124
Estate of the late			
Bourque R	7,500	1,489	
Buckwold SL	18,000	4,000	6,293
Burchill GP	18,300	4,300	261
Cameron D	18,000	4,000	3,612
Carter CW	18,000	4,000	1,757
Choquette L	18,000	4,000	
Connolly H J	18,000	4,000	224
Connolly JJ	18,000	4,000	70
Cook E	18,000	4,000	1,493
Cote JP	17,940	3,940	
Cottreau E	16,161	3,593	1,496
Croll DA	18,000	4,000	2,402
Davey DK	18,000	4,000	3,167
Denis A	18,000	4,000	788
Deschatelets JP	18,000	4,000	340
Desruisseaux P	18,000	4,000	2,821
Duggan J	18,000	4,000	2,017
Eudes R	18,000	4,000	347
Everett D	18,000	4,000	4,092
Fergusson M McQ	18,000	4,000	591
Flynn J	18,000	4,000	3,001
Forsey EA	18,000	4,000	281
Fournier E	18,000	4,000	713
Fournier M	18,000	4,000	1,662
Fournier S	18,000	4,000	
Gelinas LP	16,860	2,860	62
Giguere L de G	18,000	4,000	387
Godfrey JM	18,000	4,000	2,522
Goldenberg HC	18,000	4,000	627
Gouin LM	14,500	1,740	
Graham BA	18,000	4,000	4,522
Greene JJ	18,000	4,000	312
Grosart A	18,000	4,000	2,654
Haig JC	18,000	4,000	3,658
Hastings EA	18,000	4,000	4,078
Hayden SA	18,000	4,000	1,994
Hays HW	18,000	4,000	6,956
Heath AEH	18,000	4,000	4,088
Hicks HD	18,000	4,000	3,710
Inman FE	18,000	4,000	2,840
Estate of the late			
Kickham T	13,500	2,674	276
Lafond PC	18,000	4,000	256
Estate of the late			
Laing A	16,500	3,489	1,603
Laird K	18,000	4,000	2,723
Lamontagne M	18,000	4,000	
Lang	15,820	2,700	954
Langlois JGL	18,000	4,000	1,257
Lapointe R	18,000	4,000	
Lawson EM	$ 18,000	$ 4,000	$ 1,814
Lefrançois JE	18,000	4,000	666
Macdonald JM	18,000	4,000	1,299
Macnaughton AA	18,000	4,000	1,052
Manning EC	17,880	3,880	3,145
Martin P	10,500	2,278	
McDonald AH	18,000	4,000	2,976
McElman CR	18,000	4,000	2,754
McGrand FA	18,000	4,000	297
McIlraith GJ	18,000	4,000	48
McNamara WC	18,000	4,000	1,612
Michaud HJ	18,000	4,000	3,556
Molgat GL	18,000	4,000	8,038
Molson H de M	17,760	3,760	338
Neiman JB	18,000	4,000	2,616
Norrie M	18,000	4,000	2,571
O'Leary MG	18,000	4,000	104
Paterson N MCL	18,000	4,000	
Perrault RJ	18,000	4,000	2,724
Petten WJ	18,000	4,000	2,958
Phillips OH	18,000	4,000	2,288
Prowse JH	18,000	4,000	578
Quart JAD	18,000	4,000	1,141
Riel M	18,000	4,000	967
Riley	18,000	4,000	1,107
Robichaud LJ	18,000	4,000	1,056
Rowe FW	18,000	4,000	2,878
Smith D	18,000	4,000	4,213
Sparrow HO	18,000	4,000	5,284
Stanbury RJ	18,000	4,000	2,818
Sullivan JA	18,000	4,000	715
Thompson A	18,000	4,000	1,321
Van Roggen GC	18,000	4,000	5,760
Walker DJ	18,000	4,000	1,062
Welch FC	18,000	4,000	1,159
Williams GR	18,060	4,060	5,208
Yuzyk P	18,000	4,000	4,983
	1,705,442	374,897	189,719

Miscellaneous—*Continued*

PARLIAMENT—*Continued*

House of Commons

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1974-75—*Continued*

Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling expenses
	$	$	$
Abbott T	13,161	5,879	1,523
Alexander L	18,000	8,000	2,685
Alkenbrack D	18,000	8,000	3,880
Allard E	18,000	8,000	6,530
Allmand W W	18,000	8,000	
Anderson H	13,161	5,879	5,873
Andras R K	18,000	8,000	
Andre H	18,000	8,000	8,888
Andres W	13,161	5,879	1,748
Appolloni U	13,161	5,879	2,417
Arrol I	4,839	2,121	950
Atkey R	4,839	2,121	1,025
Baker W	18,000	8,000	6,349
Baker G	13,161	6,504	564
Baldwin G W	18,000	8,850	9,174
Balfour J	18,000	8,000	4,484
Barnett T S	4,839	2,121	1,263
Basford R	18,000	8,000	
Bawden P	18,000	8,000	7,463
Beattie D M	4,839	2,121	1,946
Beatty P	18,000	8,000	2,870
Beaudoin L	18,000	8,000	5,057
Bechard A	18,000	8,000	5,925
Begin M	18,000	8,000	1,877
Bell T M	4,839	2,121	947
Benjamin L	18,000	8,000	7,373
Blackburn D	18,000	8,000	1,939
Blais J J	18,000	8,000	3,076
Blaker R	18,000	8,000	1,836
Blenkarn D A	4,839	2,121	1,549
Blouin G	18,000	8,850	12,246
Boisvert J M	4,839	2,121	653
Boulanger P	18,000	8,000	1,351
Breau H	18,000	8,000	4,661
Brewin A	18,000	8,000	2,330
Brisco B	13,161	5,879	10,783
Broadbent E	18,000	8,000	3,270
Allowance as leader of opposition party	2,828		
Buchanan J J	18,000	8,000	1,799
Bussieres P	13,161	5,879	2,105
Caccia C L	18,000	8,000	2,993
Cadieu A	13,161	6,504	3,009
Cafik N A	18,000	8,000	3,928
Campagnolo I	13,161	6,504	4,451
Campbell J	18,000	8,000	3,425
Campbell C	13,161	5,879	1,619
Caouette A	13,161	5,879	4,832
Caouette G	4,839	2,121	1,579
Caouette R	18,000	8,000	5,593
Allowance as leader of opposition party	4,000		
Carter W	18,000	8,000	7,892
Caron Y	18,000	8,000	3,619
Chretien J	18,000	8,000	
Clark J	18,000	8,850	10,025
Clarke W	18,000	8,000	7,251
Clermont G	18,000	8,000	774
Coates R C	18,000	8,000	4,738
Collenette D	13,161	5,879	1,735
Comtois J R	18,000	8,000	2,385
Condon L	13,161	5,879	2,603
Corbin E	18,000	8,000	6,425
Corriveau L	18,000	8,000	3,900
Cossitt T	18,000	8,000	1,489
Cote F	18,000	8,000	3,313
Crouse L R	18,000	8,000	1,711
Cullen J	18,000	8,000	3,122
Cyr A	18,000	8,000	7,786
Danforth H	4,839	2,121	690
Danson B	18,000	8,000	1,197
Darling S	18,000	8,000	2,827
Daudlin B	13,161	5,879	3,505
Davis J	4,839	2,121	
De Bané P	18,000	8,000	4,380
Demers Y	18,000	8,000	2,193
Dick P	18,000	8,000	1,898
Diefenbaker J G	17,940	7,940	
Dinsdale W G	18,000	8,000	4,877
Dionne C E	18,000	8,000	2,443
Dionne M	13,161	5,879	1,873
Douglas T C	18,000	8,000	3,270
Douglas C	13,161	5,879	6,059
Drury C M	18,000	8,000	
Dube J E	18,000	8,000	507
Duclos L	13,161	5,879	2,134
Dupont R	18,000	8,000	2,038
Dupras M	18,000	8,000	1,275
Duquet G	18,000	8,000	2,870
Ellis J	18,000	8,000	2,304
Elzinga P	13,161	5,879	7,147
Epp J	18,000	8,000	7,380
Ethier D	18,000	8,000	1,379
Fairweather R G L	18,000	8,000	2,280
Faulkner H	18,000	8,000	1,345
Firth W	18,000	9,650	7,101
Fleming J	18,000	8,000	2,769
Flynn P J	13,161	5,879	2,473
Forrestall J M	18,000	8,000	6,135
Fortin A	18,000	8,000	4,590
Foster M	18,000	8,000	3,530
Fox F	18,000	8,000	2,706
Francis L	13,161	5,879	
Frank B	4,839	2,121	1,094
Fraser J A	18,000	8,000	6,814
Friesen B	13,161	5,879	8,441
Gauthier C A	18,000	8,000	6,247
Gauthier J R	18,000	8,000	
Gendron R	18,000	8,000	6,020
Gilbert J	18,000	8,000	2,380
Gillespie A W	18,000	8,000	580
Gillies J	18,000	8,000	3,610
Gleave A	4,839	2,121	1,436
Godin R	4,839	2,121	615
Goodale R	13,161	5,879	6,116
Goyer J P	18,000	8,000	
Grafftey	18,000	8,000	3,082
Gray H	18,000	8,000	2,122
Grier T	4,839	2,121	636
Guay J	18,000	8,000	5,552
Guay R	18,000	8,000	2,534
Guilbault J	18,000	8,000	1,308

Miscellaneous–*Continued*

PARLIAMENT–*Continued*

House of Commons–*Continued*

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1974-75–*Continued*

Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling expenses
	$	$	$
Haidasz S	18,000	8,000	1,709
Hales A D	4,839	2,121	1,305
Haliburton C E	4,839	2,121	2,287
Halliday B	13,161	5,879	2,940
Hamilton A	18,000	8,000	6,458
Hamilton F	18,000	8,000	7,632
Harding R	4,839	2,121	1,344
Hargrave B	18,000	8,000	9,072
Harney J	4,839	2,121	1,281
Hees G	18,000	8,000	1,234
Hellyer P T	4,839	2,121	954
Herbert H T	18,000	8,000	2,380
Higson K	4,839	2,121	1,099
Hnatyshyn R	13,161	5,879	6,310
Hogan A	13,161	5,879	2,690
Hollands D	4,839	2,121	2,389
Holmes J R	18,000	8,000	5,008
Holt S	13,161	5,879	8,574
Hopkins L D	18,000	8,000	2,101
Horner J H	18,000	8,000	11,519
Horner N	4,839	2,121	4,699
Howard F	4,839	2,346	3,129
Howie J R	18,000	8,000	5,909
Hueglin J	4,839	2,121	810
Huntington R	13,161	5,879	9,477
Hurburt K	18,000	8,000	11,937
Hymen K	4,839	2,121	79
Isabelle G	18,000	8,000	
Jamieson D C	18,000	8,850	
Jarvis W H	18,000	8,000	5,276
Jelinek O	18,000	8,000	4,797
Jerome J A	18,000	8,000	1,930
Johnston H	13,161	5,879	3,533
Jones L	13,161	5,879	3,070
Joyal S	13,161	5,879	1,552
Kaplan B	13,161	5,879	2,606
Kempling W J	18,000	8,000	2,549
Knight W	4,839	2,121	2,355
Knowles S H	18,000	8,000	5,286
Knowles W	18,000	8,000	1,795
Korchinski S J	18,000	8,850	3,261
Lachance C	13,161	5,879	1,163
Lachance G	4,839	2,121	256
Laflamme O	4,839	2,121	428
Lajoie C G	18,000	8,000	3,519
Lalonde M	18,000	8,000	
Lambert A	18,000	8,000	5,114
Lambert M	18,000	8,000	5,870
Lamoureux L	4,839	2,121	361
Landers M	13,161	5,879	2,845
Lang O E	18,000	8,000	647
Langlois P	18,000	8,000	2,652
Laniel G	18,000	8,000	1,565
Lapointe C	13,161	5,879	5,038
Laprise G	18,000	8,850	5,307
LaSalle R	18,000	8,000	2,341
Latulippe H	4,839	2,121	1,677
Lawrence A	18,000	8,000	2,870
Leblanc F	18,000	8,000	2,014
LeBlanc R A	18,000	8,000	711
Lee A	13,161	5,879	3,975
Lefebvre T	18,000	8,000	1,348
Allowance as chief government whip	4,000		
Leggatt S	18,000	8,000	8,979
Lessard M	18,000	8,000	3,924
Lewis D	4,839	2,121	
Allowance as leader of opposition party	1,075		
L'Heureux Y	4,839	2,121	705
Loiselle B	13,161	5,879	2,118
Loiselle G	18,000	8,000	1,240
Lumley E	13,161	5,879	799
Lundrigan J	4,839	2,346	2,839
MacDonald D	18,000	8,000	4,461
MacDonald D J	18,000	8,000	148
Macdonald D S	18,000	8,000	267
MacDonald F	18,000	8,000	3,102
MacEachen A J	18,000	8,000	
MacFarlane A	13,161	5,879	3,245
MacGuigan M R	18,000	8,000	4,821
MacInnis D	4,839	2,121	1,414
MacInnis G	4,839	2,121	1,649
Mackasey B S	18,000	8,000	729
MacKay E M	18,000	8,000	8,593
MacLean J A	18,000	8,000	3,761
Macquarrie H	18,000	8,000	3,819
Madill E	4,839	2,121	1,046
Maine F	13,161	5,879	2,568
Malone A	13,161	5,879	6,198
Marceau G	18,000	8,000	4,413
Marchand J	18,000	8,000	
Marchand L S	18,000	8,000	5,582
Marshall J	18,000	8,850	2,402
Martin A	13,161	5,879	4,257
Masniuk P P	18,000	8,000	4,818
Mather B	4,839	2,121	1,004
Matte R	18,000	8,000	9,915
Mazankowski D	18,000	8,000	8,006
McCain F A	18,000	8,000	5,913
McCleave R J	18,000	8,000	4,268
McGrath J A	18,000	8,000	5,176
McIsaac C	13,161	5,879	4,838
McKenzie D	18,000	8,000	6,986
McKinley R E	18,000	8,000	3,918
Allowance as chief opposition whip	4,000		
McKinnon A B	18,000	8,000	8,264
McRae P	18,000	8,000	6,762
Milne R	13,161	5,879	2,384
Mitges C G	18,000	8,000	3,674
Morgan T	4,839	2,121	1,174
Morin A	18,000	8,000	3,382
Muir R	18,000	8,000	2,715
Munro D W	18,000	8,000	10,280
Munro J C	18,000	8,000	2,345
Murta J	18,000	8,000	9,497
Neale C P	4,839	2,121	2,567
Neil D	18,000	8,000	7,343
Nelson E	4,839	2,121	5,090
Nesdoly E	4,839	2,346	3,702
Nicholson A	13,161	5,879	2,068
Nielsen E	18,000	8,850	3,296

Miscellaneous—*Continued*

PARLIAMENT—*Concluded*

House of Commons—*Concluded*

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1974-75—*Concluded*

Members of The House of Commons	Indemnities paid on annual basis	Expense Allowances paid Quarterly	*Travelling expenses
	$	$	$
Nowlan J P	18,000	8,000	6,696
Nystrom L	18,000	8,000	5,034
Oberle F	18,000	8,850	13,628
O'Connell M	13,161	5,879	1,808
O'Connor T	4,839	2,121	1,079
Olaussen H	4,839	2,346	2,189
Olivier J	18,000	8,000	1,544
Orlikow D	18,000	8,000	6,465
O'Sullivan S	18,000	8,000	4,532
Ouellet A	18,000	8,000	
Paproski S	18,000	8,000	10,091
Parent G	13,161	5,879	2,447
Patterson A	18,000	8,000	3,863
Pearsall J	13,161	6,504	5,226
Pelletier G	18,000	8,000	
Pelletier I	18,000	8,000	3,668
Penner B K	18,000	8,850	6,368
Peters A	18,000	8,000	4,583
Philbrook F	13,161	5,879	1,760
Pinard Y	13,161	5,879	1,946
Portelance A	18,000	8,000	1,505
Poulin H	18,000	8,000	40
Prud'homme M	18,000	8,000	1,769
Railton V	18,000	8,000	1,882
Raines M	13,161	5,879	3,386
Reid J M	18,000	8,850	5,561
Reilly P	4,839	2,121	
Reynolds J	18,000	8,000	18,180
Richardson J A	18,000	8,000	470
Ritchie G	18,000	8,000	7,548
Roberts J	13,161	5,879	1,876
Robinson K	13,161	5,879	2,376
Roche D	18,000	8,000	9,814
Rodriguez J	18,000	8,000	5,645
Rompkey W	18,000	8,850	11,392
Rondeau G	18,000	8,000	4,220
Rooney D	18,000	8,850	9,503
Rose M	4,839	2,121	2,904
Rowland D	4,839	2,121	2,233
Roy J R	18,000	8,000	3,726
Roy M	18,000	8,000	2,982
Rynard P B	18,000	8,000	3,397
Saltsman S M	18,000	8,000	4,403
Sauve J	18,000	8,000	1,524
Schellenberger S	18,000	8,000	6,394
Schumacher S	18,000	8,000	9,149
Scott W	18,000	8,000	4,439
Sharp M	18,000	8,000	
Skoreyko W	18,000	8,000	8,063
Smith C	13,161	6,504	6,169
Smith P	4,839	2,121	2,586
Smith W	18,000	8,000	1,489
Stackhouse R	4,839	2,121	924
Stanbury R	18,000	8,000	1,205
Stanfield R L	18,000	8,000	
Allowance as leader of the opposition	15,000		
Stevens S	18,000	8,000	3,060
Stewart C	18,000	8,000	7,095
Stewart R	18,000	8,850	12,025
Stewart W D	4,839	2,121	2,946
Stollery P	18,000	8,000	3,812
Symes C	18,000	8,000	3,552
Taylor K	4,839	2,346	2,611
Tessier C	13,161	5,879	4,392
Tetrault O	4,839	2,121	1,656
Thomas C H	4,839	2,121	1,542
Thomas J A	4,839	2,121	510
Towers G	18,000	8,000	7,792
Trudeau P E	18,000	8,000	
Trudel J	18,000	8,000	1,791
Turner C	18,000	8,000	1,989
Turner J	18,000	8,000	
Wagner C	18,000	8,000	2,324
Walker J E	4,839	2,121	1,294
Watson I	18,000	8,000	2,621
Wenman R L	13,161	5,879	10,191
Whelan E	18,000	8,000	
Whicher R	4,839	2,121	1,123
Whiteway D	13,161	5,879	6,195
Whittaker G H	18,000	8,000	8,379
Wise J	18,000	8,000	2,493
Woolliams E M	18,000	8,000	10,009
Yanakis A	18,000	8,000	3,528
	4,742,004	2,111,619	1,139,480

*Excludes removal and rental expenses of Members

Miscellaneous – *Continued*

TREASURY BOARD

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

Details of amounts transferred to other Departments to supplement provisions of other votes follow:

Department or Agency	Vote Supplemented	*Vote 5* Government Contingencies (Salaries)	*Vote 7b* Cost of Living Salary Increase	*Vote 10* Student Summer Employment	*Vote 15* Public Service Bilingualism
		$	$		
Agriculture					
Administration	1		558,215		1,245,800
Research	5	804,400	1,853,365		112,875
Production and Marketing	15	672,500	1,099,305		132,700
Health of Animals	35	1,995,000	1,174,535		78,600
Canadian Grain Commission	40	219,400	528,505		9,175
Canadian Diary Commission	45	22,300	17,825		2,650
Communications	1	1,456,249	796,205		1,120,200
Canadian Radio-Television Commission	15	271,000	172,150		286,900
Consumer and Corporate Affairs					
Administration	1	292,153	169,520	40,000	671,900
Consumer Affairs	5	591,000	406,990		
Corporate Affairs	10	259,824	118,435		
Office of Investigation and Research	15	128,824	87,215		
Restrictive Trade Practices Commission	20		6,000		
Intellectual Property	25		225,925		
Food Prices Review Board	30		18,885		
Energy, Mines and Resources					
Administration	1	338,740	161,555		887,500
Mineral and Energy Resources	5	1,227,387	860,570		
Earth Sciences	15	620,004	687,655		12,600
Atomic Energy Control Board	20		30,000		49,200
National Energy Board	50	260,045			68,700
Environment					
Administration	1	754,888	294,660		1,913,000
Fisheries and Marine	5	2,270,555	2,216,855		103,500
Environmental Services	20	3,559,936	3,126,155		591,000
External Affairs					
Canadian Interests Abroad–Operating	1		1,349,285		1,248,000
Canadian Interests Abroad–Capital	5				27,300
World Exhibits	20		1,530		
Canadian International Development Agency	25		370,372		748,730
Finance					
Financial and Economic Policies	1		293,105		554,900
Anti-Dumping Tribunal	15		10,265		
Auditor General	20	123,300	135,760		157,200
Insurance	25		81,475		31,800
Tariff Board	30		14,765		
Governor General and Lieutenant Governors	1	23,000			9,000
Indian Affairs and Northern Development					
Administration	1	285,065	445,982		896,400
Indian and Eskimo Affairs	5	1,708,170	2,463,447		
Northern Affairs	30		296,040		
Parks Canada–Operating	80		1,744,680		
Parks Canada–Capital	85		255,500		
National Battlefield Commission	90		16,000		
Industry, Trade and Commerce					
Trade-Industrial	1	1,100,000	1,095,680		1,935,900
Tourism	30	200,000	143,385		273,700
Grains and Oilseeds	35		23,765		46,000
Standards Council of Canada	45		6,385		
Statistics Canada	50	350,000	2,235,280		863,000
Justice					
Administration	1		436,300		102,700
Canadian Judicial Council	5		1,000		
Supreme Court of Canada	15		23,530		
Federal Court of Canada	20		47,245		
Law Reform Commission of Canada	25		14,265		
Tax Review Board	30		14,590		
Labour					
Administration	1	125,000	296,060		239,911
Canadian Labour Relations Board	5	388,300	33,500		
Information Canada	10	139,000	125,660		217,600

Miscellaneous—*Continued*

TREASURY BOARD—*Continued*

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS—*Continued*

Details of amounts transferred to other Departments to supplement provisions of other votes follow:—*Continued*

Department or Agency	Vote Supplemented	*Vote 5* Government Contingencies (Salaries)	*Vote 7b* Cost of Living Salary Increase	*Vote 10* Student Summer Employment	*Vote 15* Public Service Bilingualism
		$	$		
Manpower and Immigration					
Administration	1	742,344	497,195		1,053,400
Development and Utilization of Manpower	5	7,184,729	2,968,580	5,824,000	
Grants and Contributions	10			25,146,000	
Immigration	15	2,227,017	934,585		
Planning and Research	20	150,000	172,080		
Immigration Appeal Board	25		70,715		
Unemployment Insurance Commission					1,654,700
National Defence					
Defence Services	1	1,300,000	60,865,204	4,750,000	4,115,000
Defence Research	15		975,000		238,500
National Health and Welfare					
Administration	1	369,000	187,020		862,100
Grants and Contributions	10			790,000	
Health Care	15	51,000	50,000		8,100
Medical Services	25	980,000	800,000		13,500
Health Protection	35	1,434,000	400,000		33,100
Income Security and Social Assistance	40	947,460	1,181,695		42,700
Medical Research Council	60				4,600
National Revenue					
Customs and Excise	1	8,230,286	4,071,020		2,067,784
Taxation	5	10,404,753	5,960,855		3,123,500
Post Office					
Administration	1	2,871,000	24,489,471		1,233,200
Privy Council					
Administration	1		172,020		155,000
Chief Electoral Officer	10		25,885		
Economic Council of Canada	20		60,000		40,000
Public Service Staff Relations Board	25		60,985		89,000
Public Works					
Administration	1	1,126,000	573,940		842,000
Professional and Technical Services	5	798,000	592,745		155,000
Accommodation	10	400,000	2,477,380		160,000
Marine	20		302,000		
Transportation and Other Engineering	35		63,000		
Regional Economic Expansion					
Administration—Operating	1		787,452		
Administration—Capital	5		31,368		
Science and Technology					
Administration	1		51,395		79,008
Science Council of Canada	5	57,506	27,120		8,100
Secretary of State					
Administration	1		167,225		660,900
Bilingualism Development	5		7,710		
Grants and Contributions	10			100,000	
Arts and Culture	15		12,505		
Education Support	20		6,295		
Translation	25		282,620		
Citizenship	30		288,255	605,000	
Grants and Contributions	35			4,745,000	
Canada Council	40		125,000		
Canadian Broadcasting Corporation	45		3,000,000		
Company of Young Canadians	60		25,308		
National Arts Centre Corporation	65		153,000		
National Film Board	70	613,900			126,200
National Library	80	150,000	137,355		70,000
National Museums of Canada	85	563,575	295,170		100,000
Public Archives	95	200,000	262,345		316,900
Public Service Commission	110	724,675	1,315,880		2,701,206
Solicitor General					
Administration	1	129,818	73,982		41,800
Correctional Services	5	2,880,000	3,324,155		279,300
National Parole Board	15	395,426	163,210		141,400
Royal Canadian Mounted Police – Operating	20	12,268,000	8,009,000		1,445,000
Royal Canadian Mounted Police – Capital	25				35,100

Miscellaneous–*Concluded*

TREASURY BOARD–*Concluded*

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS–*Concluded*

Details of amounts transferred to other Departments to supplement provisions of other votes follow:–*Concluded*

Department or Agency	Vote Supplemented	*Vote 5* Government Contingencies (Salaries)	*Vote 7b* Cost of Living Salary Increase	*Vote 10* Student Summer Employment	*Vote 15* Public Service Bilingualism
		$	$		
Supply and Services					
Administration	1	399,000	2,017,937		2,425,100
Services	10	2,572,000	2,475,540		619,500
Canadian Arsenals Ltd.	15		227,000		
Transport					
Administration	1		324,895		454,000
Marine Transportation	5	1,240,740	2,584,060		409,000
Air Transportation	15	9,376,964	4,944,135		327,000
Surface Transportation	35		72,770		
Transportation Development Agency	55		33,325		
Treasury Board					
Central Administration of the Public Service	1	468,204	294,315		3,191,500
Employer Contributions to Employee Benefit Plans	20	5,207,000			
National Research Council	25	2,150,000	1,098,445		133,000
Urban Affairs					
National Capital Commission	20	88,000	452,480		174,800
Veterans Affairs					
Administration	1				105,400
War Veterans Allowance Board	5		15,415		
Welfare Services	15	642,000	281,390		18,200
Pension Review Board	25		8,530		
Pensions	30	212,379	197,920		
Bureau of Pensions Advocate	40		58,265		
Treatment Services	45		3,443,050		147,300
Veterans Land Administration	55	208,984	199,090		
		99,949,800	171,811,663	42,000,000	44,539,339

SECTION 36

1974-75
PUBLIC ACCOUNTS

Miscellaneous Statements by Department

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Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

Hon E F Whelan received travelling expenses of $19,177 charged to Vote 1.

Leopold Corriveau, Parliamentary Secretary, received travelling expenses of $809 charged to Vote 1.

COMMUNICATIONS

Hon G Pelletier received travelling expenses of $7,935 charged to Vote 1.

CONSUMER AND CORPORATE AFFAIRS

Hon H Gray and Hon A Ouellet received travelling expenses of $1,626 and $11,872 respectively, charged to Vote 1.

P De Bane and N Cafik, Parliamentary Secretaries, received travelling expenses of $853 and $1,867 respectively, charged to Vote 1.

ENERGY, MINES AND RESOURCES

Hon D S Macdonald received travelling expenses of $7,256 charged to Vote 1.

Dr M Foster, Parliamentary Secretary, received travelling expenses of $1,114 charged to Vote 1.

ENVIRONMENT

Hon J Davis received travelling expenses of $5,356 charged to Vote 1.

Hon Jeanne Sauve received travelling expenses of $5,141 charged to Vote 1.

L S Marchand, Parliamentary Secretary, received travelling expenses of $329 charged to Vote 1.

EXTERNAL AFFAIRS

Travelling expenses of the Hon M Sharp and the Hon A J MacEachen amounted to $1,806 and $2,877 respectively and were charged to Vote 1.

FINANCE

Hon J N Turner received travelling expenses of $5,246 charged to Vote 1.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon Jean Chretien received travelling expenses of $752 charged to Vote 1.

Hon Judd Buchanan received travelling expenses of $1,208 charged to Vote 1.

Mrs Iona Campagnolo, Parliamentary Secretary, received travelling expenses of $198 charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

Hon A W Gillespie received travelling expenses of $3,981 charged to Vote 1.

Gaston Clermont, Parliamentary Secretary, received travelling expenses of $22 charged to Vote 1.

JUSTICE

Salary of Minister, Salaries Act, c.243, R S, as amended Hon O E Lang $15,000.

Motor car allowance to Minister, c.249, R S, as amended $2,000.

Hon O E Lang received travelling expenses of $20,865 charged to Vote 1.

LABOUR

Hon J Munro received travelling expenses of $13,824 charged to Vote 1.

M MacGuigan, Parliamentary Secretary, received travelling expenses of $596 charged to Vote 1.

MANPOWER AND IMMIGRATION

Hon Robert Andras received travelling expenses of $24,481 charged to Vote 1.

W Rompkey, Parliamentary Secretary, received travelling expenses of $754 charged to Vote 1.

NATIONAL DEFENCE

Hon James Richardson received travelling expenses of $5,030 charged to Vote 1.

NATIONAL HEALTH AND WELFARE

Hon Marc Lalonde received travelling expenses of $13,246 charged to Vote 1.

N A Cafik and C Campbell, Parliamentary Secretaries, received travelling expenses of $3,898 and $726 respectively, charged to Vote 1.

NATIONAL REVENUE

Customs and Excise

Hon R Stanbury received travelling expenses of $13,561 charged to Vote 1.

Hon R Basford received travelling expenses of $5,415 charged to Vote 1.

POST OFFICE

Travelling expenses of Ministers and Parliamentary Secretaries for the fiscal year 1974-75 $55,421, charged to Vote 1.

PRIVY COUNCIL

The Right Honourable P E Trudeau received travelling expenses of $1,908 charged to Vote 1.

Hon A J MacEachen received travelling expenses of $1,830, Hon M Sharp $1,138, Hon Paul Martin $608, Hon R J Perrault $6,196 and Hon R Leblanc $767, respectively, charged to Vote 1.

J Reid, Parliamentary Secretary to the President of the Privy Council, received travelling expenses of $10, charged to Vote 1.

PUBLIC WORKS

Hon J E Dube received travelling expenses of $891 charged to Vote 1.

Travelling Expenses of Ministers and Parliamentary Secretaries–*Concluded*

REGIONAL ECONOMIC EXPANSION

Hon D Jamieson received travelling expenses of $4,439 charged to Vote 1.

M Prud'homme, Parliamentary Secretary, received travelling expenses of $221 charged to Vote 1.

J Guay, Parliamentary Secretary, received travelling expenses of $137 charged to Vote 1.

SCIENCE AND TECHNOLOGY

Honourable J Sauve received travelling expenses of $658 charged to Vote 1.

Science Council of Canada

Dr R Gaudry, Chairman, received travelling expenses of $2,764 and Mr A E Pallister, Vice Chairman, $11,704 charged to Vote 5.

SECRETARY OF STATE

Hon J H Faulkner received travelling expenses of $10,306 charged to Vote 1.

Hon S Haidasz, Minister of State, received travelling expenses of $4,290 charged to Vote 1.

Hon J Munro, Minister responsible for Multiculturalism, received travelling expenses of $677 charged to Vote 1.

SOLICITOR GENERAL

Hon Warren Allmand received travelling expenses of $12,560 charged to Vote 1.

SUPPLY AND SERVICES

Hon Jean-Pierre Goyer received travelling expenses of $15,904 charged to Vote 1.

TRANSPORT

Hon Jean Marchand, Minister of Transport, received travelling expenses of $3,050 charged to Vote 1.

Dr C McIssac, Parliamentary Secretary, received travelling expenses of $184 charged to Vote 1.

TREASURY BOARD

Hon J Chretien received travelling expenses of $2,636 charged to Vote 1.

URBAN AFFAIRS

Hon B Danson received travelling expenses of $612 charged to Vote 1.

VETERANS AFFAIRS

Hon D J MacDonald received travelling expenses of $9,011 charged to Vote 1.

Payments by other Departments for use of Ministry of Transport Aircraft in 1974-75

	Amount
	$
Agriculture	12,301
Communications	14,132
Consumer and Corporate Affairs	3,530
Energy, Mines and Resources	2,900
Environment	10,200
External Affairs	7,703
Finance	3,394
Fisheries	2,868
Indian Affairs and Northern Development	7,885
Industry, Trade and Commerce	2,245
Justice	6,999
Labour	6,884
Manpower and Immigration	4,710
National Health and Welfare	8,892
National Revenue	5,782
Post Office	2,630
Privy Council	644
Public Works	366
Regional Economic Expansion	8,129
Science and Technology	100
Secretary of State	4,208
Senate	714
Solicitor General	7,402
Supply and Services	5,519
Treasury Board	2,000
Urban Affairs	6,320
Veterans Affairs	2,805
Total	141,262

Refunds of Amounts Credited to Revenue in Previous Years

PARTICULARS	Amount
	$
AGRICULTURE	
Production and Marketing Program	
Refunds of overpayment of licence fees	235
	235
COMMUNICATIONS	
Refund of radio licence fees received in previous years	2,012
CONSUMER AND CORPORATE AFFAIRS	
Advertisement Fee	315
Application for letters patent and supplementary letters patent	7,261
Amendments	48
Annual Summaries	320
Assignments	1,683
Attorney's registration, examination fee	70
Claims	457
Completion of Patent application	285
Copies, certified copies and certificates of authentification	3
Copyrights	103
Design	1,113
Filing fee	158
Final fee	400
Fines and Forfeitures	602
Financial statements	12
Levies under Bankruptcy Act	5,981
Official Receiver's Administration fees	900
Official Receiver's Services	9
Registered user	448
Renewal	420
Search	20
Sundries	621
Surrender of letters patent	300
Trade Mark application	727
Trustee license fees	25
	22,281
ENVIRONMENT	
This amount represents journal voucher adjusting entry for five items	4,962

PARTICULARS	Amount
	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Timber berth dues	4,836
Quarrying permit fees	1,050
Rentals	62
Land sales territorial	65
Land leases and fees	491
Forfeiture security deposits	100
Oil and gas royalties	19,702
Land rental	3,000
Water rental	18,625
Quarrying royalties	9,142
Placer mining fees	270
Oil and gas leases	43,444
Quartz mining fees	1,692
Canada mining fees	6,094
Land use fees	76,664
Sale of meals	334
Reimburse security deposit	200
Living accommodation and services	5,653
E M R royalties deposited in error	460
Subsidy housing	500
Miscellaneous	114
	192,498
INDUSTRY, TRADE AND COMMERCE	
Statistics Canada	
Refund of overpayment for services performed	71
Refund of advance payment for work not completed	49
	120
MANPOWER AND IMMIGRATION	
Refunds of forfeitures (Bonds posted under provisions of the Immigration Act)	44,739
Refunds of overpayments for Canada Manpower Training Program accounts	131
Refunds of overpayments for Recoverable Adjustment Assistance accounts	113
Miscellaneous	214
	45,197

Refunds of Amounts Credited to Revenue in Previous Years–*Concluded*

PARTICULARS	Amount
	$
NATIONAL HEALTH AND WELFARE	
Health Protection Program	
License fees	28
Food and drug penalties	1,581
Opium and narcotic penalties	2,865
	4,474
Income Security and Social Assistance Program	
Refund of administrative costs overpaid in the previous fiscal year by the Canada Pension Plan	266,378
	270,852
NATIONAL REVENUE	
Customs and Excise	
Refund of RCMP Seizures (Excise) payable to Industrial Acceptance Corporation	2,717
To transfer deposit made by RCMP, from Revenue Canada, Customs and Excise, to Department of Health and Welfare	125
	2,842
Taxation	
Remission of fines (2) imposed under the Income Tax Act	175
	3,017
PUBLIC WORKS	
Refund of overpayment by Island Telephone Co Ltd in August 1973	25
SECRETARY OF STATE	
Vote 30–Citizenship	
Transfer to External Affairs of loan repayment improperly coded to revenue	932
Cancellation of cheque refunding citizenship fees	2
	934

PARTICULARS	Amount
	$
TRANSPORT	
Aircraft landing fees	272
Aircraft parking	111
Aircraft registration certificates	535
Aircraft type approval fees	200
Airworthiness certificates	341
Aviation personnel licences	281
Marine personnel licences and fees	177
Forfeited balance of deserters wages	241
Garbage disposal	147
Harbour and wharfage fees	1,506
Recoverable services	714
Concessions–	
Advertising displays and signs	110
Aviation fuel and oil	360
Car parking	79
Rentals–	
Land	2,026
Living quarters–Employees	503
Living quarters–Other than employees	1,618
Miscellaneous	270
Office and shop space–	
Terminal buildings	4,153
Whole buildings	544
Sales–	
Electric power	586
Gasoline and oil	11
Water	48
	14,833
Canadian Transport Commission	
Steamship licence fees	92

Special Distribution of Expenditures Maintained Under Authority of Treasury Board

	Allotments	Expenditures
	$	$
AGRICULTURE		
Vote 1		
ADMINISTRATION PROGRAM		
Program expenditures–		
Salary adjustment reserve	1,581,585	
Operating costs	20,948,500	
	22,530,085	22,123,444
Small farm development adjustment	3,764,213	2,486,416
Summer student employment	53,500	48,363
Summer students–Lapsing allotment	18,000	
Public Service bilingualism	1,305,800	1,297,980
	27,671,598	25,956,203
Contributions		
Contribution to the Canada Grains Council	50,000	50,000
Canada's fee for membership in the International Commission on Irrigation and Drainage	2,000	1,465
Contribution to the Commonwealth Agricultural Bureaux (E189,297)	462,000	437,750
Contribution to National Farm Safety Week	4,000	4,000
	28,189,598	26,449,418
Stat.		
Minister of Agriculture		
Salary and motor car allowance	17,000	17,000
Contributions to superannuation accounts	1,876,000	1,876,000
	30,082,598	28,342,418
Vote 5		
RESEARCH PROGRAM		
Program expenditures–		
Salary adjustment reserve	4,285,065	
Operating costs	55,624,295	
	59,909,360	59,833,130
Contract research in agricultural mechanization	400,000	356,740
Public Service bilingualism	112,875	112,854
Summer student employment	980,300	976,790
Summer students–Lapsing allotment	180,000	
	61,585,535	61,279,514
Grants		
Grants in aid of agricultural research in universities and other scientific organizations in Canada	850,000	850,000
Contributions		
Canada's fee for membership in the Internaitonal Society for Horticultural Science	705	702
	62,433,240	62,130,216
Vote 10		
Capital expenditures–		
Capital costs	3,299,000	3,261,271
Lethbridge office laboratory	4,000,000	3,865,001
	7,299,000	7,126,272
Stat.		
Contributions to superannuation accounts	5,078,000	5,078,000
	74,810,240	74,334,488
Vote 15		
PRODUCTION AND MARKETING		
Program expenditures–		
Salary adjustment reserve	3,096,805	
Operating costs	28,813,000	
	31,909,805	31,905,743
Summer student employment	129,000	128,984
Summer students – Lapsing allotment	36,000	
Public Service bilingualism	132,700	123,748
	32,207,505	32,158,475
Vote 20		
Grants		
Payments in the current and subsequent fiscal years for small farm development–Adjustment in accordance with terms and conditions approved by the Governor in Council	*38,124,637	6,170,896
Grants to assist in the marketing of agricultural products	20,000	20,000
Canadian Horticultural Council	8,400	8,400
Canadian Council on 4-H Clubs	30,000	30,000
Canadian National Livestock Records	50,000	50,000
Federated Women's Institute of Canada	10,000	10,000
Royal Agricultural Winter Fair, Toronto	50,000	50,000
Canadian Western Agribition, Regina	20,000	20,000
Canadian Plowing Council	5,000	5,000
Contributions		
Estimated amount required to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1975	297,574,000	297,573,588
Canada's fee for membership in the International Dairy Federation	4,500	4,471
Canadian Seed Growers' Association	26,000	25,818
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	180,200	166,475
Class "A" and class "B" fairs	1,217,900	1,164,994
Winter and spring fairs	120,000	118,,097
Special fairs	36,000	35,923
Agricultural museums	36,000	24,000
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	45,000	27,724
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings	15,000	2,993
Livestock improvement	48,000	32,590
Canadian Western Agribition, Regina	22,000	19,000
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of pesticide residue	30,000	12,924
Contributions to farmers in respect of acreage of lands diverted to grassland from summer-fallow or from the production of any other crop, in accordance with the Grassland Incentive Payment Regulations made pursuant to Agriculture Vote 17b, Appropriation Act No. 1, 1970	15,000,000	14,943,737

*Available from prior years' appropriations.

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
AGRICULTURE—*Continued*		
Vote 20—*Concluded*		
Contributions—*Concluded*		
Payments to producers in accordance with an agreement entered into with the Province of Manitoba, in respect of a joint assistance program in the purchase and transportation of hay required as a result of crop losses due to adverse weather	250,000	92,356
Contributions to the Province of Quebec of amounts equal to 50% of the administrative expenses incurred by the Province and 25% of the premiums paid under an experimental crop insurance program during the period April 1, 1973 to March 31, 1974	96,119	96,118
Payments, in accordance with agreements entered into with the Provinces of Quebec and Saskatchewan, in respect of joint assistance programs to producers severely affected as a result of having been unable to seed agricultural lands due to adverse weather	801,000	795,007
Payments to the Province of Ontario and Manitoba of 50% of the costs incurred in respect of provincial assistance to farmers in the transportation of forages required as a result of adverse weather	212,500	198,205
Payments, in accordance with an agreement entered into with the Province of Alberta, in respect of a joint program of assistance to producers in the transportation of hay, straw, roughage, pellets and cubes required as a result of crop losses due to adverse weather	464,000	454,056
Payments to the Province of British Columbia of 50% of the costs incurred in respect of provincial assistance to farmers in the transportation of Canadian grown hay, hay pellets, alfalfa and straw required as a result of crop losses due to adverse weather	200,000	200,000
Contributions to producer groups towards the cost of construction of regular cold storages, frost-free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	1,480,000	1,218,382
Contributions to producers and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	99,500	99,500
Estimated amount required to recoup the Agricultural Products Board to cover the net operating loss recorded in their account as at March 31, 1975	110,000	97,744
	356,385,756	323,767,998
Vote 25		
Payments, in accordance with agreements entered into by the minister, with the Provinces or with processors, to provincial milk marketing boards or agencies or to processors, in respect of consumer subsidies on fluid milk and powder	75,109,000	74,620,777
Vote L30		
Loans in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of multi-purpose exhibition buildings	5,000,000	4,551,581
Stat.		
Contributions to the Provinces under the Crop Insurance Act (R S c C-36)	31,139,930	31,139,930
Contributions to superannuation account	2,786,000	2,786,000
Vote 35		
HEALTH OF ANIMALS		
Program expenditures—		
Salary adjustment reserve	4,715,335	
Operating costs	33,508,200	
	38,223,535	38,208,381
Summer students employment	63,000	59,633
Summer students—Lapsing allotment	18,000	
Public Service bilingualism	82,800	65,649
Capital costs	1,119,000	1,099,725
	39,506,335	39,433,388
Contributions		
Canada's fee for membership in the Office Internationale des Epizooties	16,500	12,352
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act	3,084,000	3,083,999
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	85,000	84,999
Compensation at rates determined in the manner provided by Section 12 of the Animals Contagious Diseases Act to owners of animals affected with diseases coming under the Act, that have died or have been slaughtered in circumstances not covered by the Act and regulations made thereunder	31,000	30,976
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of Anthrax	11,000	7,321
Payments, in accordance with agreements entered into with the Provinces of Ontario and Quebec towards the costs of construction of additions or enlargements to veterinary science teaching facilities at the University of Guelph, and the University of Montreal at St. Hyacinthe	2,420,000	2,200,661
	45,153,835	44,853,696
Stat.		
Contributions to superannuation accounts	3,535,000	3,535,000
Vote 40		
CANADIAN GRAIN COMMISSION PROGRAM		
Program expenditures—		
Salary adjustment reserve	1,116,505	
Operating costs	16,999,400	
	18,115,905	17,347,635
Summer student employment	30,000	13,030
Public Service bilingualism	9,175	560
Capital costs	2,677,000	2,286,673
Contributions		
Canada's fee for membership in the International Association for Cereal Chemistry	2,000	1,197
	20,834,080	19,649,095
Stat.		
Salaries of the Commissioners	95,190	95,190
Contributions to superannuation accounts	1,460,000	1,460,000
	22,389,270	21,204,285

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
AGRICULTURE—*Concluded*		
Vote 45		
CANADIAN DAIRY COMMISSION—*Concluded*		
Program expenditures—		
Salary adjustment reserve	88,125	
Operating Costs	821,000	
	909,125	892,868
Summer student employment	2,000	1,860
Public Service bilingualism	2,650	
	913,775	894,728
Vote 50		
CANADIAN LIVESTOCK FEED BOARD		
Operating costs	675,000	619,527
Vote 55		
Contributions		
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	21,000,000	20,478,978
Amount required to recoup the Canadian Livestock Feed Board Account for special price assistance to British Columbia livestock feeders during the 1973 railway strikes, based upon the difference between the export and domestic selling price of feed grains	822,379	822,379
	22,497,379	21,920,884
Vote 60		
FARM CREDIT CORPORATION		
Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1975	5,300,000	4,716,000
COMMUNICATIONS		
Canadian Radio-Television Commission		
Contributions towards research under Section 18 of the Broadcasting Act	44,000	43,851
Operating costs	7,830,050	7,818,298
Salary reserve	334,000	334,000
Summer student employment	3,400	
Contribution to retirement pension accounts	570,000	570,000
	8,781,450	8,766,149
ENERGY, MINES AND RESOURCES		
ADMINISTRATION PROGRAM		
Stat.		
Minister's salary and motor car allowance	17,000	17,000
Operating costs	7,265,551	7,211,694
Capital costs	645,000	644,903
E M R Tower Project	896,000	895,696
Salary adjustment reserve	4,744	
Lapsing allotment–Summer student employment	17,000	
Official Languages Program (T B 727203)	873,500	750,874
Stat.		
Contributions to superannuation account	604,000	604,000
	10,322,795	10,124,167
MINERAL AND ENERGY RESOURCES PROGRAM		
Operating costs	38,826,584	38,638,219
Capital costs	2,059,000	2,034,331
Grants and contributions	2,038,600	1,996,104
Salary adjustment reserve	42,176	
Summer student employment	249,000	248,803
Lapsing allotment – Summer student employment	73,000	
Coal desulphurization project DEVCO/CAPE BRETON		
Operating costs	31,000	28,938
Pit slope support project	800,000	715,992
Environmental Social Program – Northern Pipeline		
Operating costs	114,000	103,366
Capital costs	54,000	41,554
Research contracts with the Energy Resource Institute and the Centre for Resource Studies	75,000	75,000
Western Economics Opportunities Conference		
Operating costs	69,000	55,583
Capital costs	3,000	715
Grants and contributions	266,000	233,961
Uranium Canada Limited – Program expenditures	12,000	6,304
Payments in respect of the Stabilization of Petroleum Product Price in Canada	470,000,000	467,212,844
Stat.		
Contributions to superannuation accounts	2,901,000	2,901,000
	517,613,360	514,292,714
EARTH SCIENCES PROGRAM		
Operating costs	32,884,362	32,502,929
Capital costs	4,037,800	4,002,810
Grants and contributions	299,000	294,853
Salary adjustment reserve allotment	44,797	
Environmental Social Program – Northern Pipelines		
Operating costs	441,000	437,702
Capital costs	15,000	15,000
Western Economics Opportunities Conference	76,000	76,000
Summer student employment – E M R resources	518,000	517,727
Lapsing allotment – Summer student employment	68,000	
Official languages Program (T B 727203)	12,600	9,381
Stat.		
Contributions to superannuation account	2,088,000	2,088,000
	40,484,559	39,944,402
EXTERNAL AFFAIRS		
Vote 1		
CANADIAN INTERESTS ABROAD		
Salary adjustment reserve	591,000	572,500
Operating expenditures	115,708,151	115,639,176
Public Service bilingualism (T B 727391)	1,248,000	1,144,893
Summer student employment	85,400	60,669
	117,632,551	117,417,238
Vote 5		
Capital expenditures	9,968,500	9,907,861
Public Service bilingualism (T B 727391)	27,300	5,210
	9,995,800	9,913,071

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
EXTERNAL AFFAIRS—*Concluded*		
Vote 10		
CANADIAN INTERESTS ABROAD—*Concluded*		
The grants listed in the Estimates and contributions	32,193,801	35,108,149
Stat. Salary and motor car allowance of the Secretary of State for External Affairs	17,000	17,000
Stat. Payments under the Diplomatic Service (Special) Superannuation Act	39,268	39,268
Stat. Contributions to superannuation accounts	3,968,000	3,968,000
Stat. Supplementary retirement benefits Diplomatic Service superannuation	13,474	13,474
Stat. Refunds of amounts credited to revenue in previous years	1,135	1,135
Vote 20		
WORLD EXHIBITIONS		
Salary adjustment reserve	9,672	
Operating expenditures	1,077,858	1,077,121
Contributions as detailed in Estimates	4,000	4,737
	1,091,530	1,081,858
Stat. Contributions to superannuation accounts	8,000	8,000
Total Department	164,960,559	167,567,193
FINANCE		
Vote 1		
FINANCIAL AND ECONOMIC POLICIES Program expenditures		
Salary adjustment reserve	424,131	
Operating costs	12,836,975	
Allotment from T B Vote 15	554,900	
	13,816,006	13,815,951
Vote L5		
Non-budgetary expenditures	276,037,200	75,818,781
Vote 10		
MUNICIPAL GRANTS		
Grants to municipalities	72,115,000	71,929,760
Vote 15		
ANTI-DUMPING TRIBUNAL—Program expenditures		
Salary adjustment reserve	10,823	
Operating costs	481,442	
	492,265	471,406
Total	362,460,471	162,035,898

	Allotments	Expenditures
	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
ADMINISTRATION PROGRAM—Program expenditures		
Salary adjustment reserve allotment	485,500	485,500
Operating costs allotment	15,312,247	15,231,071
Lapsing allotment—Student summer employment	11,900	
From T B Vote 15 Public Service bilingualism (T B 727479)	896,400	824,902
	16,706,047	16,541,473
Minister's salary and motor car allowance	17,000	17,000
Contributions to superannuation accounts	1,320,000	1,320,000
Total Administration Program	18,043,047	17,878,473
INDIAN AND ESKIMO AFFAIRS PROGRAM		
Operating expenditures		
Salary adjustment reserve allotment	1,536,500	1,536,500
Operating costs allotment (including contributions and special payments)	300,726,434	299,772,485
Each grant as listed in the Estimates	3,000,783	2,241,944
Lapsing allotment—Student summer employment	53,700	
Departmental funds—Student summer employment	500,000	493,102
	305,817,417	304,044,031
Capital expenditures		
Purchase payments for La Macaza and Rivers training bases—Reserve	195,000	
D O E clean-up fund allotment	1,322,000	905,293
Capital costs allotment	79,990,000	80,058,574
Less: Estimated revenue credited to Vote (Maximum 125%—$395,000)	316,000	395,000
	81,191,000	80,568,867
Indian Annuities	674,745	674,745
Contributions to the superannuation accounts	6,435,000	6,435,000
Write-off of active assets	160,087	160,087
Write-off of loans issued from the Indian Housing Assistance Account	734,339	734,339
Refunds of amounts credited to revenue in previous years	7,191	7,191
Total Indian and Eskimo Affairs Program	395,019,779	392,624,260
NORTHERN AFFAIRS PROGRAM		
Operating expenditures		
Salary adjustment reserve allotment	395,700	395,700
Operating costs allotment	27,393,041	27,386,914
Lapsing allotment—Student summer employment	29,800	
Department's share of $3,000,000 Environmental—Social Program—Northern pipeline allotment	1,085,000	1,076,963
	28,903,541	28,859,577
Capital expenditures		
Capital costs allotment	32,237,900	32,223,246
Grants and other transfer payments listed in the Estimates and Contributions	101,448,991	100,002,898
Write-off of active assets	1,020	1,020
Contributions to superannuation accounts	841,000	841,000
Refunds of amounts credited to revenue in previous years	185,298	185,298
Total Northern Affairs Program.	163,617,750	162,113,039

Special Distribution of Expenditures Maintained Under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT–*Concluded*		
PARKS CANADA PROGRAM		
Salary Adjustment reserve allotment	1,505,900	1,505,900
Operating costs allotment	54,019,580	53,849,003
Student summer employment allotment	1,003,400	994,266
Forest fire suppression and pre-suppression allotment	820,000	600,781
Each grant as listed in the Estimates	55,000	54,970
Less: Estimated revenues credited to Vote (Maximum 125%–$9,437,500).	7,550,000	7,547,747
	49,853,880	49,457,173
Capital expenditures		
Canals bridge contributions allotment	341,100	340,873
D O E clean-up fund allotment	1,705,000	1,596,616
Capital costs allotment	43,669,100	43,612,577
	45,715,200	45,550,066
Payments to the National Battlefields Commission	619,000	619,000
Contributions to superannuation accounts	3,992,900	3,992,900
Write-off of active assets	8	8
Total Parks Canada Program	100,180,988	99,619,147
Total Department	676,861,564	672,234,919
INDUSTRY, TRADE AND COMMERCE		
Vote 50		
Statistics Canada		
Operating costs (excluding Census)	69,323,691	69,273,673
Census operating costs	11,621,986	11,620,028
Labour force survey assesment review project	3,817,892	3,809,865
Salary adjustment reserve	863,000	486,905
Lapsing allotment–Student summer employment	66,600	
Departmental portion–Student summer employment	56,100	56,100
Furniture for new Statistics Canada building	1,350,000	1,326,337
Canada's fee for membership in the Inter-American Statistical Institute	11,600	11,184
Contributions to the International Statistical Institute	750	750
Contributions to the Association for Research in Income and Wealth	750	750
Contributions to the Customs Co-operation Council	5,700	
	87,118,069	86,585,592
Stat.		
Refunds of amounts credited to revenue in previous years	120	120
Total	87,118,189	86,585,712
JUSTICE		
Vote 30		
Tax Review Board		
Operating Costs	702,590	537,657
Stat.		
Salaries of the Members	189,727	189,727
Travelling expenses	38,020	38,020
Contributions to superannuation accounts	75,000	75,000
	1,005,337	840,404

	Allotments	Expenditures
	$	$
LABOUR		
Vote 1		
Operating Costs	13,999,000	13,986,404
Cost of living increases	296,060	296,060
Increased salary costs	125,000	92,876
Reserve for acquisition of modular furniture and furnishings	612,000	516,648
Summer student employment	53,000	40,572
Summer student (Lapsing)	12,000	
Grant to Labour College of Canada	25,000	25,000
Grants for Special Research Studies in the Labour Field (Employment Standards)	15,000	11,000
Grants to International Institute for Labour Studies at Geneva, Switzerland	25,000	25,000
Grants for Special Research Studies in the Labour Field	40,000	40,000
Grant to the Canadian Historical Association to Launch a Publication–The Labour History Annual	5,000	5,000
Contribution to the Industrial Relations Centre of McGill University	25,000	25,000
Transitional assistance benefits	60,000	55,977
Adjustment assistance benefits	415,000	380,363
Miscellaneous Boards and Commissions (Industrial Relations)	125,000	125,000
Devco Inquiry Commission (Employment Standards)	125,001	120,311
Public Service bilingualism (TB Vote 15)	239,911	221,682
Total	16,196,972	15,966,893
MANPOWER AND IMMIGRATION		
Vote 1		
ADMINISTRATION		
Program expenditures		
Operating cost	23,109,939	22,780,153
Lapsing allotment–Student summer employment	6,000	
Departmental Funds–Student summer employment	6,000	5,047
Total	23,121,939	22,785,200
Vote 5		
DEVELOPMENT AND UTILIZATION OF MANPOWER		
Program expenditures		
Operating costs	137,862,631	135,498,048
Lapsing allotment–Student summer employment	59,000	
Departmental Funds–Student summer employment	11,800	9,292
Canada Manpower Training Program course purchases	215,717,000	215,189,385
Total	353,650,431	350,696,725
Vote 15		
IMMIGRATION–		
Program expenditures and contributions listed in the Estimates		
Operating costs	39,745,602	39,404,569
Lapsing allotment–Student summer employment	18,000	
Departmental Funds–Student summer employment	6,000	5,990
Contributions to immigrant welfare organizations	555,000	555,000

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
MANPOWER AND IMMIGRATION—*Concluded*		
Vote 15—*Concluded*		
IMMIGRATION—*Concluded*		
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, including care en route and while awaiting employment, and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants	1,400,000	1,282,022
Total	41,724,602	41,247,581
Vote 20		
PLANNING AND RESEARCH—		
Program expenditures and the grant listed in the Estimates		
Operating costs	8,073,413	7,994,402
Lapsing allotment—Student summer employment	35,000	
Departmental Funds—Student summer employment	11,667	2,612
Grants for Manpower Research and Development	50,000	50,000
Total	8,170,080	8,047,014
Total—Department	426,667,052	422,776,520
Vote 25		
Immigration Appeal Board		
PROGRAM EXPENDITURES		
Operating costs	2,933,715	2,375,926
Salary adjustment reserve	164,000	
Total	3,097,715	2,375,926
Grand total	429,764,767	425,152,446
NATIONAL REVENUE		
Customs and Excise		
Salary adjustment reserve allotment	7,079,048	7,079,048
Language training	2,067,784	1,901,096
Operating costs allotment	128,832,258	128,254,793
Less: Amount recoverable from firms requiring special services	2,403,000	2,730,614
	135,576,090	134,504,323
Vote 5		
Taxation		
Operating costs allotment	201,810,608	200,959,232
Salary adjustment reserve allotment	6,079,000	6,073,000
Grant as listed in the Estimates	15,000	15,000
Summer students allotment	10,000	10,000
Language training reserve allotment	3,123,500	2,928,731
	211,038,108	209,985,963
(Stat) Contribution to superannuation account	16,667,000	16,667,000
	227,705,108	226,652,963
Less:		
Recoverable from Canada Pension Plan account	12,004,000	11,280,000
Recoverable from Unemployment Insurance Commission	8,089,000	8,488,000
Recoverable from Customs and Excise	1,146,000	1,148,609
Total	206,466,108	205,736,354

	Allotments	Expenditures
	$	$
REGIONAL ECONOMIC EXPANSION		
Reserve summer student employment	30,600	
Summer student employment—Departmental	46,500	
Reserve allotment	5,000,000	
Operating expenditures exclusive of other allotments	40,267,353	40,257,259
	45,344,453	40,257,259
Capital expenditures exclusive of other allotments	14,796,368	14,445,824
Reserve allotment	2,419,000	
	17,215,368	14,445,824
Grants		
Industrial development	60,000	
Contributions		
Developmental planning and administration	9,963,000	9,827,882
Industrial development	98,965,000	98,964,414
Infrastructure assistance	118,918,000	118,912,769
Social Adjustment and Rural Economic development	96,167,000	96,134,696
Reserve allotment	39,397,001	
Total	363,470,001	323,839,761
SCIENCE AND TECHNOLOGY		
Vote 1		
Operating costs allotment	4,187,659	3,969,803
Contributions		
Grant to the Canadian Science Writer's Association	1,000	1,000
Contribution toward the support of the Association of Canadian Medical Colleges	2,000	2,000
Contribution toward the support of the International Institute of Applied Systems Analysis	148,740	148,740
Contribution toward the support of Commonwealth Science Committee	20,901	20,900
Public Service bilingualism from T B Vote 15	79,008	68,487
Cost of living allowance from T B Vote 7B	51,395	51,395
Summer student employment	17,500	17,500
Summer student employment lapsing allotment	5,000	
	4,513,203	4,279,825
Vote 5		
Science Council of Canada		
Operating Costs allotment	1,607,261	1,604,927
Salary Adjustment Reserve allotment	82,235	82,235
Public Service bilingualism allotment	8,100	8,100
Summer student employment allotment	1,200	
Stat.		
Superannuation contributions allotment	94,000	94,000
	1,792,796	1,789,262
SECRETARY OF STATE		
Vote 1		
ADMINISTRATION		
Operating costs allotment	5,115,146	
Salary adjustment reserve	239,404	
From T B Vote 7b Cost of living allowance	167,225	
Lapsing allotment—Student summer employment	36,450	
From T B Vote 15 Management objectives for bilingualism	660,900	
	6,219,125	5,530,474

Special Distribution of Expenditures Maintained Under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
SECRETARY OF STATE–*Continued*		
ADMINISTRATION–*Continued*		
Vote 2 b (1968-69)		
Construction or acquisition of buildings, works, land and equipment–National Arts Centre–To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of $4,728,748	66,578	540
Stat.		
Secretary of State		
Salary and motor car allowance	17,000	17,000
Minister of State		
Motor car allowance	704	704
Contributions to superannuation accounts	395,000	395,000
Total	6,698,407	5,943,718
Vote 5		
BILINGUALISM DEVELOPMENT		
Operating costs allotment	545,136	
Salary adjustment reserve	26,864	
Supplementary Estimates B	275,000	
From T B Vote 7b Cost of living allowance	7,710	
	854,710	719,066
Vote 10		
Grants and contributions as listed in the details of the Estimates	93,480,000	
Supplementary Estimates A	100,000	
Supplementary Estimates B	1	
Transfer From T B Vote 10 Student summer employment	100,000	
Less: Supplementary Estimates B	274,999	
	93,405,002	92,788,935
Stat.		
Contributions to superannuation accounts	42,000	42,000
Total	94,301,712	93,550,001
Vote 15		
ARTS AND CULTURE		
Operating costs allotment	2,016,579	
Salary adjustment reserve	44,346	
Lapsing allotment–Student summer employment	6,075	
Grants for Film Festivals in Canada	75,000	
Grants for International Artistic or Cultural Conferences in Canada	100,000	
Grants as listed in the details of the Estimates	3,842,000	
Supplementary Estimates B	1,000,000	
Supplementary Estimates D	1	
Transfer from T B Vote 7b Cost of living allowance	12,505	
Less: Transfer to Vote 60	549,999	
	6,546,507	4,602,894
Stat.		
Contributions to superannuation accounts	73,000	73,000
Total	6,619,507	4,675,894

	Allotments	Expenditures
	$	$
Vote 20		
EDUCATION SUPPORT		
Operating costs allotment	716,934	
Salary adjustment reserve	28,066	
Grants as listed in the details of the Estimates	75,000	
Supplementary Estimates D	1	
Transfer from T B Vote 7b Cost of living Allowance	6,295	
	826,296	749,801
Stat.		
Post-secondary adjustment payments to the Provinces pursuant to part VI of the Federal-Provincial Fiscal Arrangements Act, 1972	503,579,043	503,579,043
Contributions to superannuation accounts	65,000	65,000
Total	504,470,339	504,393,844
Vote 25		
TRANSLATION		
Operating costs allotment	20,656,137	
Salary adjustment reserve	1,231,788	
Lapsing allotment–Summer student employment	6,075	
Grants as listed in the details of the Estimates	136,000	
Transfer from T B Vote 7b Cost of living allowance	282,620	
	22,312,620	21,977,906
Stat.		
Contributions to superannuation accounts	1,942,000	1,942,000
Total	24,254,620	23,919,906
Vote 30		
CITIZENSHIP DEVELOPMENT		
Salary adjustment reserve	551,607	
Operating costs–Multiculturalism	2,397,000	
Citizen participation–Voluntary organizations	498,000	
All others	9,234,793	
Lapsing allotment–Student summer employment	48,600	
Supplementary Estimates B	558,000	
Transfer from T B Vote 7b Cost of living allowance	288,255	
Transfer from T B Vote 10 Student summer employment	605,000	
Less: Transfer to Vote 35	480,999	
	13,700,256	13,506,638
Vote 35		
Grants and contributions as listed in the details of the Estimates	18,837,000	
Grants–Multiculturalism	2,890,000	
Grants–Citizen participation voluntary organizations	814,000	
Supplementary Estimates B	2,202,000	
Supplementary Estimates D	1	
Transfer from T B Vote 10	4,745,000	
Transfer from Vote 30	480,999	
	29,969,000	29,139,732
Stat.		
Contributions to superannuation accounts	848,000	848,000
Stat.		
Refund of previous years revenue	930	930
Total	44,518,186	43,495,300
Total Department	680,862,771	675,978,663

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Continued*

	Allotments	Expenditures
	$	$
SECRETARY OF STATE—*Concluded*		
Vote 85		
National Museums of Canada		
Operating expenditures	23,049,400	
Salary adjustment reserve	400,500	
Summer student employment	181,400	
National Museum policy reserve	1,030,900	
From T B Vote 5 contingencies	563,575	
From T B Vote 7b cost of living allowance	295,170	
From T B Vote 15 Public Service bilingualism	100,000	
	25,620,945	25,584,773
Vote 90		
Grants and contributions	8,190,802	7,600,010
Stat.		
Contributions to superannuation accounts	935,400	935,400
Stat.		
Refunds of previous years' revenue	3,168	3,168
Total	34,750,315	34,123,351
SOLICITOR GENERAL		
Lapsing allotment: Summer student employment	29,750	
Operating costs allotment	5,603,986	5,470,739
Grants and Contributions	448,806	448,806
Total	6,082,542	5,919,545
Vote 5		
Correctional Services		
Penitentiary Service—Operating expenditures		
Operating costs allotment	125,668,457	121,258,804
Grants to authorized after-care agencies	429,000	429,000
	126,097,457	121,687,804
Vote 10		
Penitentiary Service—Capital expenditures		
Capital costs allotment	29,100,761	17,110,745
Vote 15		
National Parole Board—Operating expenditures		
Operating costs allotment	12,685,241	12,568,019
Stat.		
Pensions and other employee benefits	27,891	27,891
Stat.		
Contributions to superannuation accounts	10,505,000	10,505,000
Stat.		
Write-off of active assets	10,668	10,668
Total Correctional Services	178,427,018	161,910,127
Royal Canadian Mounted Police		
Vote 20		
LAW ENFORCEMENT PROGRAM		
Law enforcement—		
Operating expenditures		
Salary adjustment, reserve allotment	9,536,641	9,536,641
Disutility benefits, reserve allotment	10,500,000	10,500,000
Summer student employment	183,000	
Grant to the Canadian Association of Chiefs of Police	50,000	50,000
Grant to the RCM Police Veterans' Association	2,500	2,500
Grant to the International Association of Chiefs of Police	1,000	1,000
Contract policing, reserve allotment	5,626,000	5,626,000
Operating costs allotment	249,740,443	253,758,412
Transfer from T B Vote 5 contingencies	12,268,000	12,268,000
Transfer from T B Vote 7b Cost of living allowance	8,009,000	8,009,000
Transfer from Solicitor General Vote 10	1,103,699	1,103,699
Transfer from T B Vote 15 bilingualism	1,445,000	1,445,000
Supplementary Estimates B	1	1
Supplementary Estimates D	1	1
	298,465,285	302,300,254
Less: Amount recoverable (Maximum 125%—$105,502,500)	84,402,000	89,765 488
	214,063,285	212,534,766
Law enforcement—		
Capital expenditures		
Capital costs allotment	24,049,218	23,222,216
Supplementary Estimates B	1	1
Transfer from Solicitor General Vote 10	1,247,999	1,247,999
Transfer from T B Vote 15 bilingualism	35,100	35,100
Supplementary Estimates D	662,200	662,200
	25,994,518	25,167,516
TRANSPORT		
Department		
HEADQUARTERS PROGRAM		
Minister of Transport—Salary and motor car allowance	17,000	17,000
Refunds of amounts credited to revenue in previous years	12,909	12,909
Contributions to superannuation accounts	1,086,000	1,086,000
Operating costs allotment	15,862,895	15,625,835
Capital costs allotment	470,001	442,811
Student summer employment	35,000	
Special reserve allotment	636,000	
Bilingualism allotment	454,000	388,874
Revenue reserve allotment	75,231	
	18,649,036	17,573,429
Less: Estimated revenue	2,375,231	2,375,231
	16,273,805	15,198,198
MARINE SERVICES		
Contributions to superannuation accounts	6,912,000	6,912,000
Operating costs	128,072,207	128,044,641
Summer student employment	89,000	
Bilingualism allotment	409,000	377,584
Capital costs	45,427,000	43,684,703
Grants and contributions	30,567	27,143
Federal Court Awards	1,486,176	1,486,176
Refunds of amounts credited to revenue in previous years	1,924	1,924
	182,427,874	180,534,171
Less: Estimated revenue	16,132,574	16,132,574
	166,295,300	164,401,597
AIR TRANSPORTATION		
Grants		
Grant to Royal Canadian Flying Clubs Association	10,000	10,000
Grant to flying clubs, schools and instructors	50,000	42,628

Special Distribution of Expenditures Maintained Under Authority of Treasury Board–*Continued*

	Allotments	Expenditures
	$	$
TRANSPORT–*Concluded*		
AIR TRANSPORTATION–*Concluded*		
Contributions		
Contributions towards the operation of municipal or other airports	1,940,000	1,937,588
Contributions to assist in the construction of/or improvements to facilities at feeder airports	173,000	141,724
Contributions in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities	1,291,000	1,275,065
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	450,000	447,135
Payments to former owners of expropriated properties at Mirabel Quebec	7,309,000	7,307,893
Contributions to superannuation accounts	13,296,000	13,296,000
Operating costs allotment	272,235,341	272,225,939
Summer student allotment	118,000	
Bilingualism allotment	327,000	120,000
Capital expenditures	220,230,539	218,791,239
Salary adjustment reserve allotment	94,061	47,000
	517,523,941	515,642,211
Less: Estimated revenue	86,429,042	86,429,042
	431,094,899	429,213,169
SURFACE TRANSPORTATION		
Salary adjustment reserve allotment	125,143	
Student summer employment	11,800	
Operating costs allotment	99,456,827	98,686,219
Capital costs allotment	24,263,253	24,172,553
Grants and contributions	160,426,748	148,279,660
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	1,137,200	1,137,200
Contribution to superannuation accounts	265,000	265,000
	285,685,971	272,540,632
TRANSPORTATION DEVELOPMENT AGENCY		
Operating costs allotment	8,845,325	8,212,756
Capital costs allotment	1,750,000	1,468,492
Salary adjustment reserve	39,000	
Grants	560,000	554,671
Contributions for transportation studies	165,000	159,996
Contributions to superannuation accounts	125,000	125,000
	11,484,325	10,520,915
Canadian National Railway Company		
Payment to the Canadian National Railway Company to be applied by the Company in payment of the deficit arising in the operations in the calendar year 1974 in respect of the Canadian National Railways System	45,000,000	37,732,650

	Allotments	Expenditures
	$	$
TREASURY BOARD		
Vote 1		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Program expenditures		
Salary adjustment reserve	595,622	
Operating costs allotment	15,676,678	
Grants and Contributions	73,700	
Allotment from T B Vote 5	468,204	
Allotment from T B Vote 7b	294,315	
Allotment from T B Vote 15	3,191,500	
	20,300,019	20,298,957
Vote 20		
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM		
Program expenditures		
Operating	86,737,000	
Supplementary Estimates A	1	
Allotment from T B Vote 5	5,207,000	
	91,944,001	91,943,382
VETERANS AFFAIRS		
Vote 1		
ADMINISTRATION		
Operating costs allotment	5,714,000	
Summer student employment	18,000	
Supplementary Estimates D	255,000	
Allotment from T B Vote 15	105,400	
	6,092,400	6,064,578
Stat.		
Contributions to superannuation account	556,000	556,000
Expenditures	17,000	17,000
Program total	6,665,400	6,637,578
Vote 5		
WELFARE SERVICES		
Operating costs allotment	571,000	
Supplementary Estimates B	1	
Supplementary Estimates D	1	
Allotment from T B Vote 7b	15,415	
	586,417	586,238
Vote 10		
Grants and Contributions	126,100,000	
Supplementary Estimates D	17,500,000	
	143,600,000	141,781,346
Vote 15		
Operating costs allotment	10,185,000	
Summer student employment	72,000	
Allotment from T B Vote 5	642,000	
Allotment from T B Vote 15	18,200	
Allotment from T B Vote 7b	281,390	
	11,198,590	11,091,392

Special Distribution of Expenditures Maintained Under Authority of Treasury Board—*Concluded*

	Allotments	Expenditures
	$	$
VETERANS AFFAIRS—*Concluded*		
Vote 20		
WELFARE SERVICES—*Concluded*		
Grants and Contributions	10,787,000	
Grant to Army Benevolent Fund	18,000	
Grant to Royal Canadian Legion	9,000	
Grant to Canadian Veterans Association of the United Kingdom	1,000	
Commonwealth War Graves Commission	729,200	
Other grants allotment	1,707,800	
Supplementary Estimates D	142,000	
	13,394,000	13,279,242
Stat.		
Contributions to superannuation account	988,000	988,000
Expenditures	1,568,730	1,568,730
Program total	171,335,737	169,294,948
Vote 25		
PENSIONS		
Operating costs allotment	275,000	
Allotment from T B Vote 7b	8,530	
	283,530	267,866
Vote 30		
Operating costs allotment	6,017,000	
Allotment from T B Vote 5	212,379	
Allotment from T B Vote 7b	197,920	
Supplementary Estimates D	1	
	6,427,300	6,426,927
Vote 35		
Compensation for Loss of Earnings	65,000	
Grants allotment	323,666,000	
Supplementary Estimates D	2,500,000	
	326,231,000	323,923,406
Stat.		
Contributions to superannuation account	586,000	586,000
Program total	333,527,830	331,204,199
Vote 40		
BUREAU OF PENSIONS ADVOCATE		
Operating costs allotment	1,636,000	
Allotment from T B Vote 7b	58,265	
	1,694,265	1,654,563
Stat.		
Contributions to superannuation account	168,000	168,000
Program total	1,862,265	1,822,563
Vote 45		
TREATMENT SERVICES		
Operating costs allotment	74,696,000	
Summer student employment	200,000	
Contributions	3,465,000	
Allotment from T B Vote 15	247,300	
Allotment from T B Vote 7b	3,443,050	
Supplementary Estimates D	1	
	82,051,351	79,012,227
Vote 50		
Capital costs allotment	11,376,000	
Supplementary Estimates B	1,000,000	
	12,376,000	10,753,381
Stat.		
Contributions to superannuation account	7,699,000	7,699,000
Program total	102,126,351	97,464,608
Vote 55		
VETERANS LAND ACT		
Operating costs allotment	6,591,423	
Grants allotment	40,000	
Allotment from T B Vote 7b	199,090	
Allotment from T B Vote 5	208,984	
Supplementary Estimates B	1,034,000	
	8,073,497	7,996,830
Stat.		
Contributions to superannuation account	611,000	611,000
Expenditures	4,454,600	4,454,600
Program total	13,139,097	13,062,430
Grand total	628,656,680	619,486,326

Names of Members of Commissions and Rates of Pay

COMMUNICATIONS

Canadian Radio-Television Commission

The Commission was established under Part II of the Broadcasting Act, c. 25, 1968, and consists of five full-time members and ten part-time members to be appointed by the Governor in Council.

Section 9 of the Act provides that the full-time members be paid a salary to be fixed by the Governor in Council and that part-time members be paid such fees as are fixed by by-laws of the Commission while attending a meeting of the Commission or any committee thereof or at public hearings before the Commission that they are requested by the Chairman to attend. By-Law No. 6 of the Commission provides that part-time members be paid a fee of $150 per diem.

Full time members: H J Boyle Ottawa, H Dornan Ottawa, P Juneau Ottawa, Mrs P Pearce Ottawa, R Therrien Ottawa. Part-time members: H Bower Regina, A H Cormier Moncton, N B, J de la Chevrotiere Quebec, Dr N Frye Toronto, Mrs R A Gower Vernon B C, J Hébert Montreal, R B Land Downsview, Ont, D McDougall Halifax, J Shanski Winnipeg, Dr G Thomas St Anthony, Nfld.

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

J J Quinlan Chairman $37,500, L A Couture Vice Chairman $35,250, R S MacLellan Member $34,250, F Roseman Member $34,250, F C D Gascoigne Secretary $36,000.

Food Prices Review Board

Mrs B A Plumptre Chairman $40,000. The following commissioners received $200 per day each to a maximum of $20,000 per year, plus payment of actual and reasonable expenses in accordance with the Treasury Board Travel Directives incurred while travelling on Board business: Mrs E A Root, Dr G L Burton, L H Lorrain, W G Thompson.

ENVIRONMENT

Canada-Norway Sealing Commission

Members of this Commission receive per diem rate of $75. J W Carroll, Dr H D Fisher, K Henriksen, Dr M P Shepard.

Canadian Fisheries Advisory Council

Members of this Council receive per diem rate of $75. John Athea, Bernard Blais, Douglas Corbridge, Samuel Corkum, Martin K Eriksen, Dr Henri Favre, W L Freeze, D F Miller, W O Morrow, John Mullally, W E MacInnes, R I Nelson, L J Omstead Jr, Rupert Prince, Paul Russell, Dr Sol Sinclair.

Canadian Forestry Advisory Council

H W Beall receives a per diem rate of $100. Other members of this Council receive a per diem rate of $75. A L Bishop, M Duchesneau, Pierre R Gendron, G Godwin, M S Hamilton, J W Ker, Therese S Lussier, A P MacBean, W R Parks, M Perron, J Keith Reynolds, R G Steele, J S Stokes, R G Williston.

Fisheries Prices Support Board

Members of this Board receive per diem rate of $75. Bernard Blais, J Bruce Buchanan, K F Harding, James B Morrow, Paul P Russell.

Fisheries Research Board

Members of this Board receive per diem rate of $75. Dr Louis Berlinguet, Dr J E Blanchard, Dr Donald A Chant, Dr R D Connor, Dr Henri Favre, Dr Glen H Geen, K F Harding, Dr D R Idler, D N Kendall, I H Langlands, Dr P A Larkin, Dr R R Logie, Barry MacMillan, Dr A W H Needler, Keith Ronald, Paul Russell, Dr Sol Sinclair, Dr P C Trussel.

Inter-American Tropical Tuna Commission

Members of this Commission receive per diem rate of $75. S N Tibbo, G E Waring, E B Young.

International Commission for the Northwest Atlantic Fisheries

Members of this Commission receive per diem rate of $75. A A Etchegary, Kjell Henriksen, Dr A W H Needler.

International Commission for the Conservation of Atlantic Tuna

Members of this Commission receive per diem rate of $75. Dr M P Shepard, G E Waring, E B Young.

International Council for the Exploration of the Sea

Members of this Council receive per diem rate of $75. Dr W L Ford, Dr C R Mann, Dr J R Weir.

International Great Lakes Fishery Commission

Members of this Commission receive per diem rate of $75. E W Burridge, Dr F E J Fry, Dr C J Kerswill, K H Loftus.

International North Pacific Fisheries Commission

Members of this Commission receive per diem rate of $75. James Cameron, C R Levelton, D L Miller, R A Pierce, Dr M P Shepard.

International Pacific Halibut Commission

Members of this Commission receive per diem rate of $75. C R Levelton, F W Millerd, Jack Taylor Prince.

International Pacific Salmon Fisheries Commission

Members of this Commission receive per diem rate of $75. Roderick Haig-Brown, W R Hourston, Richard Nelson.

International North Pacific Fur Seal Commission

Members of this Commission receive per diem rate of $75. E B Young.

International Whaling Commission

Members of this Commission receive per diem rate of $75. Dr W R Martin, Dr W M Sprules.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Oil and Gas Committee

Under authority of P C 1973–265 dated February 1, 1973 per diem rates of $200 were paid to the following: Cloutier B, Mackey W A, Spratt J G.

Historic Sites and Monuments Board of Canada

Under authority of P C 1969–2/1876 dated October 1, 1969 and P C 1975–347 dated February 20, 1975 per diem rates of $100 were paid to the following members: Bolger Rev F W P, Carless J M S, Desilets A, Harris L, MacBeath G, MacDonald Dr Geo F, Rae J E, Simpson Napier Jr, Smith Dr W I, La Terreur M (Chairman), Thomas Dr L H, Waite P B.

Names of Members of Commissions and Rates of Pay—*Continued*

INDUSTRY, TRADE AND COMMERCE

General Adjustment Assistance Board

Members: P A Ouimet, D N Kendall, M M Koerner. Per diem for these members is $150 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Textile and Clothing Board

Members: J D Campbell, J St Laurent. Per diem for these members is $175 for each day that he is engaged in the business of the Board and reasonable accountable expenses incurred in connection therewith.

Preparatory Commission for Metric Conversion

S M Gossage Chairman $39,000 Members: M Archer, L H Chater, A J Groleau, D D Morris, R Parent, B E Robinson Mrs, T A Somerville, G G E Steele, J W E Thomas, A S Tirrell, G Draeseke, W M Hall, C J Laurin, D R B McArthur, J O Wright. Per diem for these members is $150 for each day that he is engaged in the business of the Commission and reasonable accountable expenses incurred in connection therewith.

Steel Profits Inquiry Commission

Established by P C 1974–1177, May 22, 1974 Commissioner Mr Justice Willard Z Estey who received no honorarium as Chairman.

LABOUR

Commission of Inquiry pursuant to Section 205 of Part V of the Canada Labour Code (Industrial Relations) concerning all aspects of pension plans of Railway Companies whose industrial relations are governed by the Canada Labour Code (Part V). Commissioner N A Hall, per diem $200.

Commission of Inquiry pursuant to subsection 62(1) of Part III of the Canada Labour Code concerning employment practices relating to hours of work at the Rabbit Lake operations of Gulf Minerals Canada Limited. Commissioner J S Gunn, per diem $200.

Commission of Inquiry pursuant to subsection 86(1) of the Canada Labour Code (Part IV–Safety of Employees) concerning the safety of employees of the Cape Breton Development Corporation. Commissioners E A Perry, per diem $250, T H Patching, per diem $200. Members of this Commission receive per diem rate of $150. R L Smith, H E Weisbach.

Commission of Inquiry pursuant to Section 62(1) of the Canada Labour Code (Part III–Labour Standards) concerning the Motor Vehicle Operators Hours of Work Regulations. Commissioner R A Gallagher, per diem $200.

Commission of Inquiry pursuant to Section 62(1) of the Canada Labour Code (Part III–Labour Standards) concerning employment practices in navigation and shipping from ports located on the St Lawrence River and the East Coast of Canada, including Newfoundland. Commissioner J St Laurent, per diem $150.

MANPOWER AND IMMIGRATION

Commission of Inquiry relating to the Department of Manpower and Immigration

Chairman Madame Justice L'Heureux-Dube C may be paid for expenses up to $900 per month.

Immigration Appeal Board

The Board consists of Chairman Scott J V, Vice-Chairman Byrne J A, Campbell J C A, Houle J P and Weselak A B; Members Benedetti U, Glogowski F. Legare G and Tremblay R; Temporary members Appolloni L, Campbell C M, Carriere C, Chapple P, Chevrier L, Kilgour W T, Lord R, Poupart R, Poworoznyk E, Rochon J, Rowel R, Russell M, Suppa B and Steele J, all paid on an annual basis.

PRIVY COUNCIL

Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of $200.

EXPENSES OF THE INDIAN CLAIMS COMMISSION

		Estimates	Allotments	Expenditures
Expenses	(12)	$305,000	$351,000	$349,886

P C 1969-2405, December 19, 1969, authorized the appointment of Dr Lloyd Barber as a commissioner, under Part I of the Inquiries Act to inquire into, study and report on how the second and third classes of Indian claims may best be adjudicated, to consult with authorized representatives of the Indians and,

(a) to receive and study the grievances arising in respect of:
  (i) the performance of the terms of treaties and agreements formally entered into by representatives of the Indians and the Crown; and
  (ii) the administration of moneys and lands pursuant to schemes established by legislation for the benefit of the Indians;
(b) to recommend measures to be taken by the Government of Canada to provide for the adjudication of the claims received that he considers can be demonstrated to require special action in relation to any group or groups of Indians; and
(c) to advise as to categories of claims that, in his judgment, ought to be referred to the courts or to any special quasijudicial or administrative bodies that he recommends as being desirable for adjudication of special awards.

The Order in Council also authorized the commissioner to exercise all the powers conferred on him by Section 11 of the Inquiries Act; to adopt such procedures and methods and to make such rules, including rules establishing time limits for the reception of claims, that he deems expedient for the proper conduct of his inquiry and study and to sit at such times and places as he may decide; to engage the services of such counsel, advisers and staff as he may require at rates of remuneration approved by the Treasury Board and to secure such advice and assistance as he may require from the service of Canada; to propose measures for the consideration of the Governor in Council that, in his opinion, would facilitate the conduct of his consultation, inquiry and study; report to the Governor in Council with all reasonable despatch, and file with the Dominion Archivist his papers and records as soon as reasonably may be after conclusion of his inquiry and study.

Names of Members of Commissions and Rates of Pay—*Continued*

PRIVY COUNCIL—*Continued*

Indian Claims Commission—*Concluded*

P C 1974-835 April 9, 1974, authorized payment to the commissioner of an honorarium of $200 per day while on duty as Commissioner of the Inquiry.

A classification of expenditures follows:

Salaries and wages	$158,013
Commissioner's honoraria	40,000
Group surgical-medical insurance	4
Travelling expenses	25,956
Local transportation	406
Telephones and telegrams	13,265
Postage	1,937
Professional and special services	65,616
Rental	6,969
Repair office equipment	511
Stationery and office supplies	24,325
Freight, express and cartage	295
Acquisition of furniture and equipment	10,891
Entertainment	1,558
All other expenditures	140
	$349,886

Airport Inquiry Commission

Commissioner Justice Hugh F Gibson received no honorarium as Chairman being prevented by the Judges Act from accepting additional remuneration. Commissioners Murray V Jones; Dr Howard Petch received payment at a per diem rate of $250 and living allowance at a per diem rate of $45.

EXPENSES OF THE AIRPORT INQUIRY COMMISSION

	Estimates	Allotments	Expenditures
Expenses (12)	$500,000	$545,800	$545,770

P C 1973-3026, dated October 5, 1973,

WHEREAS the Government of Canada has decided that Toronto International Airport, Malton, will not be expanded beyond its present boundaries in order not to further increase the degree of disturbance from flight operations to the people now living in communities surrounding Toronto International Airport, Malton;

AND WHEREAS the Government of Canada has decided that the air transportation needs of the central Ontario market require that there be established another international airport in addition to Toronto International Airport, Malton;

AND WHEREAS the Government of Canada has chosen a site near Pickering, Ontario to be the location for the new International Airport;

AND WHEREAS it is desired to provide a means of receiving new evidence as to the need for and location of such an airport and new evidence of any relevant factor that has not been considered by the Government of Canada, if available and forthcoming;

AND WHEREAS there are other matters necessarily inter-related to and affected by such decisions in respect of which it is desired that there be an inquiry.

THEREFORE, THE COMMITTEE OF THE PRIVY COUNCIL advise that, pursuant to Part I of the Inquiries Act, the Honourable Mr. Justice Hugh F Gibson, a Judge of the Federal Court of Canada, of the City of Ottawa in the Province of Ontario, Murray V Jones, Esquire, of the City of Toronto in the Province of Ontario, and Dr Howard Petch, Esquire, of the City of Kitchener in the Province of Ontario, be appointed Commissioners under Part I of the Inquiries Act (to be known as the "Airport Inquiry Commission") to inquire into and report upon the air transportation needs of the central Ontario market as follows:

1. In relation to the decisions that there is a need for a new International Airport for the central Ontario market and that the new International Airport be located on the site near Pickering, Ontario, to receive and record new evidence, if available, and, if available and adduced, to report on such new evidence in response to the following questions:
   (a) respecting need,
      (i) is there any new evidence as to what is the expected maximum passenger traffic volume in the domestic, trans-border and international air traffic markets for the year 1980 and what are the best estimates of rates of growth beyond 1980, and
      (ii) is there any new evidence that Toronto International Airport, Malton, can be expanded or reconfigured, within present boundaries, to meet all reasonable needs, having regard to runway capacity, ground access, terminal capacity and the number of people affected by disturbance from flight operations for the period up to 1980, 1990 and 2000;
   (b) respecting location,
      is there any new evidence to prove that the site near Pickering, Ontario is not suitable for the new International Airport for the central Ontario market having regard to
      (i) disturbance from flight operations,
      (ii) passenger convenience,
      (iii) regional economic effect,
      (iv) total environmental effect, positive and negative, and
      (v) facilities required, including related infrastructures such as roads, railways, guideways and helicopter facilities, and
   (c) generally, is there any new evidence of any relevant factor that has not been considered by the Government of Canada, such, for example, as established facts on technology or travel habits, that may appear to affect any decision of the Government of Canada taken to date?
2. To receive and report on any evidence adduced and, if deemed advisable, to make recommendations in so far as they are within federal legislative jurisdiction in response to the following questions:
   (a) should the new International Airport be principally international in character or should it serve some other function,
   (b) what airline traffic sectors or parts thereof should be allocated to the new International Airport in the major first phase in order to relieve the disturbance caused by flight operations at Malton,
   (c) to what extent should domestic and United States traffic be served at the new International Airport in addition to the airport having an international role,
   (d) should the opening date of the major first phase be 1980 or later,
   (e) should there be a partial or limited opening of the new International Airport prior to 1980,
   (f) what should be the nature of
      (i) the ground access to the new International Airport, and
      (ii) the inter-airport transportation between Toronto International Airport, Malton, and the new International Airport, and
   (g) from the point of view of passenger convenience, should a downtown terminal or terminals be established in respect of Toronto International Airport, Malton or the new International Airport?

Names of Members of Commissions and Rates of Pay–*Continued*

PRIVY COUNCIL–*Continued*

Airport Inquiry Commission–*Concluded*

3. For the purpose of reporting under subparagraphs 1(a), (b) and (c), to receive new evidence, if any is forthcoming and adduced in accordance with the practices and procedures of the Commission, from any private member of the public, any interested agency, any group or corporation and any representative of the federal or any provincial, regional or municipal government who desires to give evidence.

4. For the purpose of reporting and if deemed advisable making recommendations under paragraph 2, to receive evidence, if forthcoming and adduced in accordance with the practices and procedures of the Commission, from any private member of the public, any interested agency, any group or corporation and any representative of the federal or any provincial, regional or municipal government who desires to give evidence.

THE COMMITTEE further advise that

A. the Honourable Mr Justice Hugh F Gibson be appointed Chairman of the Airport Inquiry Commission;

B. the Chairman be authorized to prescribe and adopt such practices and procedures for all purposes of the Commission as he may from time to time deem expedient for the proper conduct of the inquiry and to vary those practices and procedures from time to time;

C. the Commissioners be authorized to sit at such times and at such places and to view such other locations as the Chairman may from time to time decide;

D. the Commissioners be authorized to engage the services of such accountants, engineers, technical advisers or other experts, clerks, reporters and assistants as they deem necessary or advisable, and also the services of counsel to aid and assist the Commissioners in the inquiry, at such rates of remuneration and reimbursement as may be approved by the Treasury Board;

E. the Commissioners be authorized to rent such space for offices and hearing rooms as they deem necessary or advisable at such rental rates as may be approved by the Treasury Board; and

F. the Commissioners be authorized to submit interim reports to the Governor in Council from time to time and be requested to submit a final report to the Governor in Council with all reasonable despatch, if possible within twelve months.

THE COMMITTEE further advise that, pursuant to Section 37 of the Judges Act, the Honourable Mr Justice Hugh F Gibson be authorized to act as Commissioner for the purposes of the said inquiry.

A classification of expenditures follows:

Salaries and wages	$ 56,828
Commissioners' honoraria	53,963
Travelling expenses	23,449
Local transportation	310
Freight, express and cartage	1,343
Postage	8
Telephones and telegrams	2,776
Advertising	58,245
Professional and special services	311,203
Rental	6,859
Stationery and office supplies	26,220
Acquisition of furniture and equipment	4,201
Entertainment	101
All other expenditures	264
	$545,770

Commission of Inquiry into the Marketing of Beef

Commissioners Maxwell W Mackenzie; Mrs Lydia Patry-Cullen; Dr H Harries received payment at a per diem rate of $250 and living allowance at a per diem rate of $65.

EXPENSES OF THE COMMISSION OF INQUIRY INTO THE MARKETING OF BEEF

	Estimates	Allotments	Expenditures
Expenses (12)		$91,400	$90,510

P C 1975-1, dated January 6, 1975.

The Committee of the Privy Council, on the recommendation of the Prime Minister, advise that, pursuant to Part I of the Inquiries Act, Maxwell Weir Mackenzie, Lydia Patry-Cullen and Hu Harries be appointed Commissioners under Part I of the Inquiries Act to hold a public inquiry covering all beef and veal marketed within Canada and

(a) to examine the organization and methods of operation of the marketing system for all grades of beef and veal including all live cattle, calves and carcass beef and veal sold within Canada whether imported or domestically produced taking into account:
  (i) each step in the distribution and processing system; and
  (ii) any geographical differences in the marketing system;
(b) to examine the price setting machanisms for all beef and veal sold in Canada, including the nature and extent of the price spreads which exist among the various elements of the marketing system;
(c) to examine the number of intermediaries in the system and the nature of the services they render;
(d) to report on the overall effectiveness of the marketing system including both the reasonableness of the costs incurred and of the price spreads which occur at each level and over the entire system;
(e) to submit to the government as soon as possible such recommendations as it may deem fit for improving the marketing of beef and veal in Canada.

THE COMMITTEE further advise that

(a) Maxwell Weir Mackenzie be designated Chairman of the Commission;
(b) the Commissioners may engage the services of such staff and technical advisers as they deem necessary or advisable and also the services of counsel to aid and assist them in their inquiry at such rates of remuneration and reimbursement as may be approved by the Treasury Board;
(c) the Commissioners may adopt such procedures and methods as they may from time to time deem expedient for the proper conduct of the Inquiry; may sit at such time and at such places as they may decide from time to time.

A classification of expenditures follows:

Salaries and wages	$11,973
Commissioners' honoraria	23,500
Travelling expenses	11,642
Local transportation	146
Freight, express and cartage	50
Postage	221
Telephones and telegrams	804
Advertising	27,077
Rental	442
Stationery and office supplies	1,712
Acquisition of furniture and equipment	12,816
Entertainment	122
All other expenditures	5
	$90,510

Names of Members of Commissions and Rates of Pay–*Continued*

PRIVY COUNCIL–*Concluded*

Public Service Staff Relations Board

Names of full-time members: J Finkelman, Chairman; G E Gauthier, Vice-Chairman (retired December 30, 1974); J H Brown, Deputy Chairman; Mrs M Falardeau-Ramsay, Deputy Chairman (appointed December 10, 1974); M W Wright, Deputy Chairman (appointed December 10, 1974–Resigned January 13, 1975); part-time members; C E Anshelm (appointed March 20, 1975); C P Chaston (deceased January 20, 1975); Miss H Cryderman (retired May 10, 1974); R Doucet; S Frankel (term expired March 2, 1975); E Gosselin; L Hemsworth (appointed March 20, 1975); A L Hepworth; E O'Connor; D G Pyle.

The rate of pay for part-time members was $150 per day for each day they were engaged on the work of the Board. Effective October 1, 1974, the rate was increased to $200 per day.

REGIONAL ECONOMIC EXPANSION

The following members of the Canadian Council on Rural Development were paid per diem rates of $100: J A Abramson, R Atkinson, Dr H Baker, T R Carter, Mrs C E Clark, F Cryderman, M Daneau, W P Dieter, M Fulton, G Henderson, G Hodge, W A Jenkins, R F Johnson, R Laforest, D Lea, F X Legare, D V Love, E McLean, P Moncrieff, N H Morse, W S Neal, S Nousiainen, C G O'Brien, N R Richards, A Robertson, D Snowden, M R Wilson.

SECRETARY OF STATE

National Film Board

Names of Members: S Newman, Chairman; J L Roux, Vice-Chairman (term expired July, 1974); A G S Griffin; D I Fortier; A W Johnson; D Snowden; L Picard; Mrs R Franko; J Wasserman.

Members received travelling and living expenses necessarily incurred in connection with the business of the Board; each member, other than the members of the public service, received a fee of $100 per diem for each day in attendance at meetings of the Board; the vice-chairman received a fee of $300 for the first day of each meeting.

National Museums of Canada

Board of Trustees–

The following members received travelling and other expenses when engaged on business of the Board and a fee of $125 per diem for each day they attended meetings of the Board or of any committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board: A Bachand, J des Gagniers, G W P Heffelfinger, M C D Hobbs, G Ignatieff, W Dodge, M P La Breque, L Simard, M Tellier, S Weaver, J T Wilson.

Visiting Committee–

The following members received travelling expenses and a per diem of $125 for each day they attended meetings: B Appel, C Baillargeon, M M Corbeil, A Colville, R W Finlayson, M J des Gagniers, J R Longstaffe, M L Simard, C Wiens.

Consultative Committee–

The following members received travelling expenses and a per diem of $125 for each day they attended meetings: A Bachand, R Broadland, Prof L C Bliss, M Dansereau, N Dillow, Dr P Fry, M A Lalonde, L Lazarowich, M Lyall, G Markle, Dr G MacBeath, J P Morriset, F Pierre Pronovost, P Swann.

Representation Commissioner

By the Representation Act, 1974, Bill C-36, which came into force on December 31, 1974, the temporary suspension of the Electoral Boundaries Readjustment Act was repealed. The names of the members appointed pursuant to Section 5 of the Act are:

Newfoundland	–Chairman, Justice Nathaniel S Noel; members, Lt Commander H R Steele and Harvey Cole.
Nova Scotia	–Chairman, Justice Angus L MacDonald; members, A D Muggah and R A Lawrence.
Prince Edward Island	–Chairman, Justice John P Nicholson; members, J Francis MacMillan and Earle Kitchener Kennedy.
New Brunswick	–Chairman, Justice Henry E Ryan; members, Gwendolyn Black and Adelard Savoie.
Quebec	–Chairman, Justice François Chevalier; members, Dr D M Healy and François Drouin.
Ontario	–Chairman, Justice Campbell Grant; members, Prof Walter S Tarnopolsky and Justice F L Gratton.
Manitoba	–Chairman, Justice Robert Duval Guy; members, Dr Hugh H Saunderson and Charland Prud'homme.
Saskatchewan	–Chairman, Justice F W Johnson; members, Dr Norman Ward and Gordon L Barnhart.
Alberta	–Chairman, Justice Hugh J MacDonald; members, Hilda Wilson and W H MacDonald.
British Columbia	–Chairman, Justice J D Taggart; members, Dr Roderick Haig-Brown and Olive Woodley.
Northwest Territories	–Chairman, Justice G W Morrow; members, Nellie Cournoyea and Ross Peyton.

SOLICITOR GENERAL

Departmental Administration

Commission of Inquiry relating to Public Complaints, Internal Discipline and Grievance Procedures within the RCMP–Judge Rene J Marin, Robin Bourne, Inspector D K Wilson, Staff Sergeant R A Potvin. Ross Wimmer, $150 per diem for the period of November 5, 1974 to December 31, 1974 and at the rate of $300 per diem thereafter.

TREASURY BOARD

National Research Council of Canada

The full-time members of Council were: W G Schneider, W A Cummings, B A Gingras, R D Hiscocks, J D Keys; the part-time members eligible to receive a per diem rate of $100, plus travelling and other expenses for any period during which he performed duties on behalf of the Council in addition to his ordinary duties as a member thereof, were: A N Bourns, G G Cloutier, **L A Cox, C A Dagenais, T Gouin Decarie, L M Dickie, J S Dupre, R Fafard, P Grenier, *R R Haering, J M Ham, *J S MacDonald, V N Mackiw, D D Munroe, P N Nikiforuk, **G Savard, M E Spencer, **G M Volkoff, J C R Warren.

*(appointed 14.11.74)

**(resigned 31.12.74)

Names of Members of Commissions and Rates of Pay—*Concluded*

VETERANS AFFAIRS

The War Veterans Allowance Board consisted of D M Thompson chairman, J H Doucet deputy chairman, J H M Dehler (retired October 15, 1974), R W Fairclough, J M Favereau, E G Foote, D T McFarlane, H B Mersereau, members.

The Pension Review Board consisted of R N Jutras chairman, M A Fullerton, J R Miquelon, W P Power, P E Renolds.

BUREAU OF PENSIONS ADVOCATES

D K Ward Chief Pensions Advocate

The Canadian Pension Commission consisted of A O Solomon chairman, J M Forman deputy chairman, A Bedard, J G Bisson (resigned October 5, 1974), L E Blais, P Boyce, J M Cameron, H J Clarke, E L Davey, H C Ferne (resigned August 1, 1974), L C Gibbery, R F L Hanna, D H Harrison, J Hebda, C K H Kendall, D A Knight, R Labrosse, C Legault, M L MacFarlane (appointed November 28, 1974), R M McDonald (appointed November 28, 1974), E Morin, Y Pare, R J Teillet, J L Thompson, J L Wightman, Commissioners.

Miscellaneous Statements

EXTERNAL AFFAIRS

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1974-75)

	Personnel costs	Other operational	Total operational	Capital	Total
	$	$	$	$	$
Headquarters	22,350,503	18,906,728	41,257,231	1,082,133	42,339,364
DIPLOMATIC POSTS–					
Algeria	342,574	215,953	558,527	40,777	599,304
Arab Republic of Egypt	415,686	100,011	515,697	188,011	703,708
Argentina	336,989	299,432	636,421	51,934	688 355
Australia	394,645	293,711	688,356	289,351	977,707
Austria and Permanent Delegation to the Conference on Mutual and Balanced Forces Reduction	715,203	514,405	1,229,608	90,126	1,319,734
Bangladesh	184,849	199,107	383,956	88,075	472,031
Barbados	257,574	137,341	394,915	140,045	534,960
Belgium	1,331,760	1,512,447	2,844,207	303,692	3,147,899
Brazil	258,555	295,390	553,945	454,332	1,008,277
Britain	2,985,889	1,700,331	4,686,220	122,046	4,808,266
Cameroun	227,887	217,416	445,303	39,094	484,397
Chile	215,033	170,471	385,504	21,692	407,196
Colombia	198,337	181,885	380,222	77,344	457,566
Costa Rica	213,184	135,166	348,350	62,231	410,581
Cuba	414,805	180,114	594,919	42,669	637,588
Czechoslovakia	356,221	232,948	589,169	21,517	610,686
Denmark	341,805	154,828	496,633	9,874	506,507
Ethiopia	234,214	155,792	390,006	34,268	424,274
Finland	261,480	133,785	395,265	57,072	452,337
France	2,681,881	2,151,441	4,833,322	191,712	5,025,034
Germany	1,135,375	545,512	1,680,887	182,850	1,863,737
Ghana	259,728	219,169	478,897	56,012	534,909
Greece	418,898	209,367	628,265	19,709	647,974
Guatemala	73,253	68,933	142,186	33,690	175,876
Guyana	190,283	84,409	274,692	54,277	328,969
Haiti	155,417	147,707	303,124	53,513	356,637
Holy See	172,183	86,336	258,519	8,718	267,237
India	696,372	550,407	1,246,779	201,013	1,447,792
Indonesia	283,187	461,544	744,731	85,404	830,135
Iran	369,558	541,690	911,248	71,765	983,013
Ireland	158,488	180,036	338,524	8,920	347,444
Israel	445,291	658,624	1,103,915	93,906	1,197,821
Italy	860,038	587,144	1,447,182	89,962	1,537,144
Ivory Coast	373,521	445,896	819,417	23,235	842,652
Jamaica	333,257	261,276	594,533	82,378	676,911
Japan	1,330,595	1,031,197	2,361,792	494,576	2,856,368
Kenya	333,230	342,306	675,536	78,876	754,412
Korea	249,173	347,470	596,643	82,506	679,149
Lebanon	572,774	550,485	1,123,259	37,952	1,161,211
Malaysia	296,094	232,297	528,391	17,969	546,360
Mexico	431,371	313,233	744,604	25,686	770,290
Morocco	158,840	144,429	303,269	272,427	575,696
Netherlands	627,724	305,700	933,424	20,318	953,742
New Zealand	220,423	189,493	409,916	28,088	438,004
Nigeria	347,735	360,757	708,492	28,091	736,583
Norway	278,576	160,214	438,790	37,320	476,110
Pakistan	419,399	372,480	791,879	192,496	984,375
People's Republic of China	518,670	340,380	859,050	66,916	925,966
Peru	225,660	153,395	379,055	321,692	700,747
Poland	438,723	281,226	719,949	60,455	780,404
Portugal	267,948	216,353	484,301	12,506	496,807
Senegal	324,609	247,628	572,237	116,265	688,502
Singapore	84,394	176,792	261,186	32,380	293,566
South Africa	210,061	191,756	401,817	18,607	420,424
Spain	330,728	162,965	493,693	552,094	1,045,787
Sri Lanka	180,325	59,320	239,645	38,901	278,546
Sweden	399,683	192,673	592,356	2,758	595,114
Switzerland	349,158	244,867	594,025	26,374	620,399
Tanzania	335,357	230,673	566,030	43,465	609,495
Thailand	272,315	206,494	478,809	23,597	502,406
Trinidad and Tobago	370,346	280,149	650,495	62,796	713,291
Tunisia	217,884	162,298	380,182	32,155	412,337
Turkey	254,730	159,966	414,696	20,497	435,193
Union of Soviet Socialist Republics	999,427	369,605	1,369,032	82,904	1,451,936
United States of America	2,891,904	1,419,523	4,311,427	482,012	4,793,439

Miscellaneous Statements–*Continued*

EXTERNAL AFFAIRS–*Concluded*

DISTRIBUTION OF OPERATIONAL AND CAPITAL EXPENDITURES (1974-75)–*Concluded*

	Personnel costs	Other operational	Total operational	Capital	Total
	$	$	$	$	$
DIPLOMATIC POSTS–*Concluded*					
Venezuela	243,158	161,702	404,860	10,960	415,820
Vietnam	92,024	213,522	305,546	34,364	339,910
Yugoslavia	540,513	478,752	1,019,265	55,163	1,074,428
Zaire	328,405	303,305	631,710	51,646	683,356
CONSULAR POSTS–					
Atlanta, United States of America	153,180	200,348	353,528	16,427	369,955
Bordeaux, France	204,196	133,670	337,866	8,382	346,248
Boston, United States of America	320,073	261,394	581,467	5,525	586,992
Budapest, Hungary	125,062	108,046	233,108	67,255	300,363
Buffalo, United States of America	85,697	152,172	237,869	66,530	304,399
Chicago, United States of America	245,438	292,423	537,861	386,728	924,589
Cincinnati, United States of America	11,017	21,410	32,427		32,427
Cleveland, United States of America	88,371	104,688	193,059	2,011	195,070
Dallas, United States of America	78,292	134,823	213,115	55,457	268,572
Dayton, United States of America		6,385	6,385		6,385
Detroit, United States of America	57,923	311,332	369,255	162,149	531,404
Duesseldorf, Germany	88,402	139,635	228,037	32,918	260,955
Hamburg, Germany	102,129	108,682	210,811	3,022	213,833
Los Angeles, United States of America	279,763	276,072	555,835	21,116	576,951
Manila, Philippines	150,980	184,383	335,363	23,531	358,894
Marseilles, France	227,553	117,421	344,974	12,672	357.646
Milan, Italy	100,402	125,594	225,996	39,488	265.484
Minneapolis, United States of America	101,250	113,865	215,115	7,638	222.753
New Orleans, United States of America	147,125	100,049	247,174	6,020	253,194
New York, United States of America	648,643	990,158	1,638,801	13,210	1,652,011
Philadelphia, United States of America	62,368	130,190	192,558	7,190	199,748
Reykjavik, Iceland		807	807		807
Rio de Janeiro, Brazil	108,609	163,855	272,464	20,804	293,268
San Francisco, United States of America	313,579	271,161	584,740	298,195	882,935
San Juan, Puerto Rico	54,275	79,846	134,121	4,996	139,117
Sao Paulo, Brazil	75,373	77,189	152,562	16,588	169,150
Seattle, United States of America	133,681	164,511	298,192	5,762	303,954
West Berlin, Germany	87,351	54,692	142,043	15,823	157,866
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS–					
Permanent Mission of Canada to the United Nations New York	765,409	508,076	1,273,485	10,183	1,283,668
Permanent Mission of Canada to the United Nations including Disarmament Delegation, New Multilateral Round of Tariff and Trade Negotiations and Permament Delegation to the Conference on Security and Co-operation in Europe, Geneva	1,168,239	980,862	2,149,101	136,957	2,286,058
North Atlantic Council, Brussels	710,706	193,447	904,153	14,943	919,096
Organization for Economic Co-operation and Development, Paris	333,046	219,877	552,923	7,388	560,311
Permanent Mission of Canada to the European Communities, Brussels	77,491	73,195	150,686	7,285	157,971
Permanent Mission of Canada to the Organization of American States, Washington	47,755	88,862	136,617	1,025	137,642
OTHER POSTS–					
Bamako, Mali	3,777	31,349	35,126	246	35,372
*Belfast, NI	20,800	18,470	39,270	1,598	40,868
*Birmingham, UK	31,448	21,855	53,303	2,012	55,315
Capetown, South Africa	48,894	94,748	143,642	15,517	159,159
Frankfurt, Germany	35,834	92,206	128,040	1,429	129,469
*Glasgow, UK	49,767	26,432	76,199	577	76,776
Jeddah, Saudi Arabia	96,509	430,072	526,581	291,381	817,962
Johannesburg, South Africa	65,312	71,051	136,363	9,962	146,325
Lusaka, Zambia	196,097	177,315	373,412	28,533	401,945
*Manchester, UK	31,364	17,198	48,562	647	49,209
*Melbourne, Australia	83,751	97,171	180,922	21,359	202,281
Niamey, Niger	31,710	46,020	77,730	6,422	84,152
Ouagadougou, Upper Volta	2,967	22,804	25,771	7,989	33,760
Pittsburgh, United States of America	14,581	39,911	54,492	1,023	55,515
Stuttgart, Germany	90,673	76,919	167,592	1,999	169,591
*Sydney, Australia	228,761	314,540	543,301	89,418	632,719
Victoria, Hong Kong	551,169	868,629	1,419,798	17,582	1,437,380
Vientiane, Laos	14,397	4,203	18,600		18,600
	64,537,068	52,880,170	117,417,238	9,913,071	127,330,309

*Designated as Consular Posts during 1974-75.

Miscellaneous Statements—*Continued*

INDUSTRY, TRADE AND COMMERCE

GRAINS

Payment in connection with the Prairie Grain Advance Payments Act

Payment	(10)	3,058,348

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of $1,792,404, for the period April 1, 1974 to March 31, 1975, paid under Section 15 (a) of the Act, plus payment in respect of defaulted accounts $1,265,944 paid under Section 15 (b) of the Act. Cumulative payments to March 31, 1975 in respect of interest charges were $42,214,628, of defaulted accounts were $1,852,101 and refunds in respect of defaulted accounts were $42,272.

Payments in connection with the Prairie Grain Provisional Payments Act

Payment	(10)	41,587

Section 3 (1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and Section 8 (1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

Section 13 of the Provisional Payments Act provide for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of provisional payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of $3,597 for the period April 1, 1974 to March 31, 1975, paid under Section 13 (a) of the Act, plus payments in respect of defaulted accounts of $37,990 paid under Section 13 (b) of the Act.

Total Statutory Items		3,099,935

Miscellaneous Statements—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Continued*

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other operating expenses	Total operating expenses
	$	$	$	$
Canada Head Office Ottawa	1,244,305		357,118	1,601,423
Algeria Algiers	53,771	21,374	19,410	94,555
Argentina Buenos Aires	67,016	13,534	41,411	121,961
Australia				
Canberra	61,996	23,891	61,733	147,620
Melbourne	96,995	19,339	44,901	161,235
Sydney	98,381	21,302	65,285	184,968
Austria Vienna	65,117	21,875	77,875	164,867
Belgium Brussels	87,980	76,645	44,969	209,594
European Economic Community Brussels	113,153	2,201	25,462	140,816
Brazil				
Brasilia	33,531	5,332	13,722	52,585
Rio de Janeiro	69,187	10,432	17,198	96,817
Sao Paulo	93,344	15,603	58,830	167,777
Central America				
San Jose	31,296	5,080	19,733	56,109
San Juan	72,292	12,625	28,358	113,275
Ceylon Colombo	6,469		299	6,768
Chile Santiago	30,197	4,169	10,148	44,514
China Peking	41,710	14,901	35,920	92,531
Colombia Bogota	50,480	7,398	41,677	99,555
Congo Kinshasa	36,828	16,125	23,803	76,756
Cuba Havana	42,972	21,459	41,782	106,213
Czechoslovakia Prague	25,063	4,885	9,854	39,802
Denmark Copenhagen	54,292	7,538	17,519	79,349
France Paris	180,581	56,808	92,869	330,258
Finland Helsinki	7,693	2,129	11,211	21,033
Germany				
Bonn	152,916	34,247	88,261	275,424
Dusseldorf	117,837	37,552	73,713	229,102
Hamburg	86,995	26,730	37,077	150,802
Greece Athens	47,627	7,863	10,666	66,156
Guatemala	49,893	8,459	27,548	85,900
Hong Kong	96,986	22,716	25,025	144,727
Hungary Budapest	20,765	3,311	6,314	30,390
India New Delhi	69,477	13,879	79,948	163,304
Indonesia Djakarta	42,281	12,564	23,312	78,157
Iran Tehran	48,182	17,632	47,151	112,965
Ireland Dublin	27,152	2,433	25,512	55,097
Israel Tel Aviv	59,177	13,465	24,777	97,419
Italy				
Milan	106,985	35,754	76,954	219,693
Rome	98,270	30,927	70,869	200,066
Ivory Coast Abidjan	56,408	17,679	25,788	99,875
Jamaica Kingston	62,210	17,304	40,008	119,522
Japan Tokyo	261,635	108,547	135,870	506,052
Kenya Nairobi	48,948	9,697	32,443	91,088
Korea Seoul	46,876	8,076	24,063	79,015
Lebanon Beirut	97,792	28,172	106,519	232,483
Malaysia				
Kuala Lumpur	46,072	12,845	29,845	88,762
Singapore	48,999	10,917	10,273	70,189
Mexico Mexico City	101,274	14,617	24,997	140,888
Netherlands The Hague	90,794	32,062	41,257	164,113
New Zealand Wellington	55,644	10,292	15,985	81,921
Nigeria Lagos	48,287	16,690	21,014	85,991
Norway Oslo	47,761	12,846	12,814	73,421
Pakistan Islamabad	25,127	5,563	21,208	51,898
Peru Lima	54,745	11,132	30,815	96,692
Phillipines Manila	63,105	11,231	33,735	108,071
Poland Warsaw	34,709	7,666	21,681	64,056
Portugal Lisbon	31,918	5,495	29,747	67,160
Saudi Arabia Juddah	24,130	7,548	24,775	56,453
Spain Madrid	61,895	11,539	34,400	107,834
Sweden Stockholm	61,017	22,578	46,760	130,355
Switzerland Berne	76,582	35,942	46,104	158,628
Thailand Bangkok	63,576	16,181	54,289	134,046
Turkey Ankara	50,057	6,007	35,369	91,433

Miscellaneous Statements—*Continued*

INDUSTRY, TRADE AND COMMERCE—*Concluded*

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—*Concluded*

	Salaries	Allowances	Other operating expenses	Total operating expenses
	$	$	$	$
Union of South Africa				
Cape Town	36,205	4,805	31,402	72,412
Johannesburg	79,378	14,282	38,350	132,010
Union of Soviet Socialist Republics Moscow	89,684	36,283	52,185	178,152
United Arab Republic Cairo	31,334	4,689	25,855	61,878
United Kingdom				
Glasgow	32,301	4,008	6,728	43,037
London	283,220	51,495	118,209	452,924
United States of America				
Atlanta	80,133	11,659	49,371	141,163
Boston	113,093	15,451	23,519	152,063
Buffalo	72,241	8,703	20,549	101,493
Chicago	111,073	13,456	32,378	156,907
Cleveland	93,669	22,614	32,472	148,755
Dallas	68,324	4,288	68,445	141,057
Detroit	119,949	15,700	27,627	163,276
Los Angeles	98,538	18,910	45,749	163,197
Minneapolis	53,546	5,970	25,880	85,396
New York	180,870	15,200	52,541	248,611
Philadelphia	86,250	16,116	41,999	144,365
San Francisco	88,675	22,490	43,057	154,222
Seattle	78,829	8,937	35,484	123,250
United Nations Permanent Mission	21,058	5,779	9,690	36,527
Washington	142,352	34,257	69,357	245,966
Venezuela Caracas	81,762	22,608	40,292	144,662
West Indies Port of Spain	70,613	20,513	37,726	128,852
Yugoslavia Belgrade	57,767	12,724	32,781	103,272
Zambia Lusaka	22,137	4,408	7,970	34,515
Total	7,441,754	1,488,148	3,647,589	12,577,491

NATIONAL HEALTH AND WELFARE

MEDICAL SERVICES PROGRAM

STATEMENT OF EXPENDITURES FOR OPERATION AND MAINTENANCE OF HOSPITALS AND REVENUES FOR THE FISCAL YEAR 1974-75

	Rated bed capacity	Salaries wages and allowances	Medical and hospital supplies	Food	Utilities	Repair of buildings and equipment	All other expend-itures	Total	Revenues received during the year
		$	$	$	$	$	$	$	$
Moose Factory, Moose Factory, Ont	126	918,506	163,248	122,070	247,587	6,962	711,451	2,169,824	1,930,607
Sioux Lookout, Sioux Lookout, Ont	70	891,653	123,897	66,185	32,633	11,673	308,031	1,434,072	1,133,289
Norway House, Norway House, Man	44	719,040	37,564	39,305	61,026	30,764	129,931	1,017,630	322,149
Percy E Moore, Hodgson, Man	38	553,652	69,006	26,690	33,643	12,376	113,248	808,615	501,231
Fort Qu'Appelle, Fort Qu'Appelle, Sask	60	694,989	54,030	27,098	16,263	12,115	69,713	874,208	753,899
North Battleford, North Battleford, Sask	48	436,179	30,706	32,447	12,070	4,002	72,404	587.808	500,641
Blackfoot Indian, Gleichen, Alta	19	195,212	13,421	10,171	7,111	1,777	18,610	246,302	52,384
Blood Indian, Cardston, Alta	31	352,535	30,051	19,794	7,683	3,776	57,638	471,477	205,679
Charles Camsell, Edmonton, Alta	367	5,119,265	538,793	297,891	171,758	107,237	670,083	6,905,027	4,931,106
Fort Simpson, Fort Simpson, N W T	15	220,792	23,533	8,567	44,421	613	38,958	336,884	125,228
Frobisher Bay, Frobisher Bay, N W T	33	714,042	203,918	54,672	166,682	4,829	438,993	1,583,136	203,578
Inuvik, Inuvik, N W T	96	1,181,923	182,294	63,918	60,537	8,933	266,560	1,764,165	342,178
Mayo, Mayo, Y T	14	129,623	6,421	6,310	18,601	73	6,758	167,786	155,998
Whitehorse, Whitehorse, Y T	111	1,737,455	230,628	87,953	151,422	27,216	266,809	2,501,483	1,531,655
	1,072	13,864,866	1,707,510	863,071	1,031,437	232,346	3,169,187	20,868,417	12,689,622

Miscellaneous Statements—*Continued*

PUBLIC WORKS

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM GRAVING DOCKS

	Expenditures		Revenues	
	1974-75	1973-74	1974-75	1973-74
	$	$	$	$
Champlain Graving Dock—Lauzon, Quebec	519,612	410,887	175,760	292,080
Lorne Graving Dock—Lauzon, Quebec	161,792	164,976	21,518	17,550
Selkirk Repair Slip—Manitoba	5,616	4,286	7,564	2,908
Esquimalt Graving Dock, British Columbia	589,430	531,861	700,782	*594,986
TOTAL	1,276,450	1,112,010	905,624	907,524

*Amends reporting in 1973-74 Public Accounts

MARINE PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR LOCKS AND DAMS

	1974-75	1973-74
	$	$
Quinze Dam, Quebec	69,083	57,249
Temiskaming Dam, Quebec	57,745	48,390
French River Dam, Ontario	35,676	28,642
Latchford Dam, Ontario	125	3,616
Rideau Falls, Ontario	9,829	9,371
Temiskaming Dam, Ontario	1,390	422
Sub-Total	173,848	147,690
St. Andrews Lock and Dam, Manitoba	136,141	91,836
Okanagan Flood Control Project	51,911	43,830
General		3,699
Sub-Total	188,052	139,365
Total	361,900	287,055

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

COMPARATIVE STATEMENT OF EXPENDITURES FOR AND REVENUES FROM ROADS AND BRIDGES

	1974-75	1973-74
	$	$
Burlington Canal Bridge	183,829	170,942
Kingston La Salle Causeway	75,869	317,658
New Westminster Bridge	370,883	312,727
Northwest Highway System	10,165,282	9,131,746
General	215,641	190,000
Sub-Total	11,011,504	10,123,073
Less: Operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge	370,883	312,727
Total	10,640,621	9,810,346

Miscellaneous Statements–*Continued*

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	$	$	$
Ottawa–Headquarters	6,540,481	114,484	18,551
Atlantic Regional Headquarters	1,576	3,960	
Carlton Centre (Halifax)	159,510	1,993	1,667
Springhill Institution	4,669,309	717,068	40,407
Medium Security Institution (Halifax)		13,042	
Dorchester Penitentiary	5,800,320	773,232	103,897
Westmorland Institution	480,437	88,033	266
Parr Town Centre (Saint John)	201,680	6,405	3,145
Dungarvon Institution	172,802	93,446	757
Maximum Security Institution (Moncton)		2,078	
Medium Security Institution (St. John)		6,446	
Quebec Regional Headquarters	1,924,825	116,046	14,612
Quebec Correctional Staff College	391,997	32,458	451
St. Hubert Centre (Montreal)	189,790	1,682	8,013
Community Correctional Centre (Duvernay)	6,870	2,220	2,098
Montee St. François Institution	1,386,375	98,465	32,351
Regional Psychiatric Centre (Quebec)	2,879,700	211,846	1,849
Laval Institution	2,796,389	489,076	38,745
Federal Training Centre	4,117,775	203,373	5,058
Leclerc Institution	5,223,153	355,239	60,162
Archambault Institution	5,680,395	575,384	73,931
Ste. Anne des Plaines Minimum Security Institution	648,187	49,432	55
Regional Reception Centre Quebec	2,616,869	162,790	238
Regional Medical Centre Quebec	1,017		
Cowansville Institution	4,879,452	630,921	20,882
Correctional Development Centre Quebec	127,863	67,597	350
Ontario Regional Headquarters	2,030,605	155,287	1,628
Ontario Correctional Staff College	591,594	558,904	441
Montgomery Centre	128,694	416	2,915
Pre-Release Hostel–Kingston	31,668	620	1,888
Regional Psychiatric Centre (Ontario)	1,610,917	52,850	2,625
Regional Reception Centre Ontario	3,948,595	487,625	10,828
Millhaven Institution	4,339,389	669,738	22,514
Bath Institution	2,137,499	65,984	79
Prison for Women	1,698,960	50,580	33
Ontario Community Correctional Centre (Women)	115,612	737	
Collins Bay Institution	4,828,114	426,007	37,870
Frontenac Institution	575,883	56,747	80,413
Landry Crossing Correctional Camp	477,649	167,509	1,710
Beaver Creek Correctional Camp	471,898	196,793	20,045
Joyceville Institution	4,410,556	906,180	53,142
Pittsburg Institution	499,336	28,119	2,236
Warkworth Institution	4,464,634	550,221	37,883
Prairie Regional Headquarters	102,784	46,090	
Prairie Medical Centre		13,309	
Osborne Centre (Winnipeg)	193,130	1,137	5,800
Stony Mountain Institution	4,837,782	483,706	59,695
Stony Mountain Farm Annex	418,726	25,175	49,041
Prairie Medium Manitoba		70,874	
Saskatchewan Penitentiary	5,410,863	789,409	92,522
Saskatchewan Farm Annex	448,609	26,181	20,796
Oskana Centre (Regina)	133,716	345	3,045
Drumheller Institution	4,865,143	746,122	20,009
Scarboro Centre (Calgary)	158,028	10,507	2,596
Grierson Centre (Edmonton)	389,532	31,695	17,222
Bowden Institution	1,380,236	894,040	23,635
Prairie Medium Alberta	1,282	143,795	
Regional Staff College Alberta (Holy Redeemer)	277,944	225,726	
Western Regional Headquarters	1,759,103	192,240	476
Western Correctional Staff College	88,181	24,131	4
West Georgia Community Correctional Centre	108,628	14,354	1,582
Burrard Centre	205,098	1,151	3,728
British Columbia Penitentiary	5,197,460	805,870	67,709
William Head Institution	1,854,708	233,186	2,773
Pandora Centre (Victoria)	150,266	5,104	2,268
Matsqui Administration Unit	1,288,232	135,552	27,361
Matsqui Medium Institution	3,585,063	173,787	337

Miscellaneous Statements–*Continued*

SOLICITOR GENERAL–*Concluded*

EXPENDITURES AND REVENUES BY INSTITUTION–*Concluded*

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	$	$	$
Regional Psychiatric Centre (Pacific)	2,905,695	195,731	6,709
Mountain Prison Institution	1,590,702	125,343	1,735
Agassiz Correctional Work Camp	474,864	125,409	2,826
Pacific Reception Centre	46,265		
Forestry Training Camp No 2 Mission B C	86,384	318,943	
Ferndale Institution	425,173	46,067	6,168
Mission Institution	33,745	1,980,700	
New B C Maximum Security Complex	12,087	34,033	
	121,687,804	17,110,745	1,121,772

SUPPLY AND SERVICES

Printing Revolving Fund

(Authorized by Supply and Services Vote L104b, Appropriation Act, No. 1, 1969, 1968-69, c.23)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Accounts receivable	$24,277,919	$16,301,517
Petty cash and employees' advances	5,798	4,433
Inventories– At cost		
Work-in-process	1,458,188	1,383,856
Printing materials and supplies	2,044,349	1,316,191
	27,786,254	19,005,997
Fixed assets		
at appraised value (Note 2)	2,520,890	2,631,772
at cost	2,675,476	1,947,310
	5,196,366	4,579,082
Less: Accumulated allowance for depreciation	2,787,781	2,081,858
	2,408,585	2,497,224
	$30,194,839	$21,503,221

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$ 8,941,344	$ 7,351,018
EQUITY		
Advances from Canada as working capital (authorized $18,000,000)	16,579,489	10,374,042
Less: Replacement funds available for purchase of fixed assets	386,267	297,627
	16,193,222	10,076,415
Fixed assets financed from parliamentary appropriations or surpluses	2,794,851	2,794,851
Retained earnings		
Balance at beginning of year	1,280,937	1,847,302
Net income for year	1,265,422	280,937
	2,546,359	2,128,239
Less: Amount transferred to Non-tax Revenue	280,937	847,302
Balance at end of year (Note 4)	2,265,422	1,280,937
	21,253,495	14,152,203
	$30,194,839	$21,503,221

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. BEATTY
Acting Comptroller

Approved:

J.M. DESROCHES
Deputy Minister of Supply
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 11, 1975 to the Minister of Supply and Services.

J.J. MACDONELL
Auditor General of Canada

Miscellaneous Statements–*Continued*
SUPPLY AND SERVICES–*Continued*
Printing Revolving Fund–*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 1975

	1975	1974
Sales of products and services		
Produced in government owned facilities	$36,681,879	$31,681,203
Purchased from commercial suppliers	51,045,802	26,068,907
	87,727,681	57,750,110
Expenses (including depreciation of $799,913; 1974 – $888,809)		
Production cost	31,781,337	27,722,814
Cost of commercial purchases	49,792,793	25,849,822
Administrative and general expenses	3,830,618	3,190,592
Interest	1,140,884	762,719
	86,545,632	57,525,947
Operating income	1,182,049	224,163
Deduct: Extraordinary item		12,609
	1,182,049	211,554
Other income		
Discounts earned	83,373	69,383
Net income for the year	$ 1,265,422	$ 280,937

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31		
Advanced from Consolidated Revenue Fund per Balance Sheet	$16,193,222	$10,076,415
Deduct: Funds received after March 31 but recorded in the Consolidated Revenue Fund at that date	16,468,582	7,345,941
Working capital advance per Public Accounts	$ (275,360)	$ 2,730,474

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy

   Depreciation
   Depreciation is calculated on a straight line basis over the estimated life of fixed assets, except for those financed from parliamentary appropriations or surpluses prior to March 31, 1971, and transferred to the Revolving Fund at appraised value at that date. Such assets are being depreciated at 20% per annum with effect from April 1, 1971.

2. Fixed assets
   Fixed assets financed from parliamentary appropriations or surpluses and transferred to the Revolving Fund as at April 1, 1971 are recorded in the accounts of the Fund at an appraised value, as determined by officers of the Department of Supply and Services at that date.

3. Lease obligation
   A contract approved by Treasury Board Minute 723506 of November 29, 1973 provided for the lease, installation and maintenance of computers and peripheral equipment for a four year period from January 1, 1974.

   Rental charges during the year for this equipment amounted to $429,084.

   The remaining lease liability at March 31, 1975 for the period April 1, 1975 to December 31, 1977 under this contract totals $1,232,046.

4. Retained earnings
   Treasury Board Minute 715922 of March 5, 1973 provided authority for the Printing Revolving Fund to carry forward in retained earnings a revenue surplus or shortfall not exceeding $1 million from year to year. In accordance with this authority the excess retained earnings of $1,265,422 as at March 31, 1975 will therefore be transferred to Non-tax Revenue.

5. Comparative figures
   Certain figures for the previous year have been reclassified to conform with the current year's presentation.

AUDITOR GENERAL OF CANADA
Ottawa, August 11, 1975

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA

Dear Mr. Goyer,

I have examined the balance sheet of the Printing Revolving Fund as at March 31, 1975 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at march 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

Miscellaneous Statements–*Continued*

SUPPLY AND SERVICES–*Continued*

Supply Revolving Fund

(Authorized by Defence Production Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c.6)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Accounts receivable	$29,028,221	$17,150,734
Petty cash and employees' advances	109,952	77,688
Inventories–at cost		
Office stationery and supplies	10,761,501	4,255,386
Furniture	4,200,436	906,821
Paper	1,445,682	499,299
Medical supplies	526,752	354,326
Maintenance supplies	448,269	558,769
Others	2,509,546	947,297
	19,892,186	7,521,898
Total current assets	49,030,359	24,750,320
Fixed assets		
At appraised value (Note 2)	1,112,755	1,237,909
At cost	1,635,788	783,808
	2,748,543	2,021,717
Less: accumulated allowance for depreciation	678,609	370,818
	2,069,934	1,650,899
	$51,100,293	$26,401,219

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$10,371,456	$ 8,881,602
EQUITY		
Advances from Canada for–		
Working capital (authorized $40,000,000)	37,738,195	14,165,317
Fixed assets	899,660	384,507
	38,637,855	14,549,824
Fixed assets financed from parliamentary appropriations (Note 4)	1,175,453	1,242,522
Retained earnings		
Balance at beginning of year	1,727,271	1,342,165
Net (loss) income for year	(811,742)	385,106
Balance at end of year	915,529	1,727,271
	40,728,837	17,519,617
	$51,100,293	$26,401,219

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. BEATTY
Acting Comptroller

Approved:

J.M. DESROCHES
Deputy Minister of Supply,
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of August 27, 1975 to the Minister of Supply and Services.

J.J. MACDONELL
Auditor General of Canada

Miscellaneous Statements—*Continued*

SUPPLY AND SERVICES—*Concluded*

Supply Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Sales of products and services	$138,679,288	$108,613,229
Expenses		
Direct and indirect operational costs	48,474,445	38,974,451
Traffic services purchased	41,223,153	31,865,823
Cost of stocked items and direct shipments	33,786,473	24,739,945
Administration and general expenses	13,240,911	10,143,813
Interest	2,055,135	997,356
Maintenance and repair services purchases	1,556,545	1,350,188
Depreciation	359,160	272,536
	140,695,822	108,344,112
Operating (loss) income	(2,016,534)	269,117
Other income		
Discounts earned	135,792	115,989
Net (loss) income before extraordinary item	(1,880,742)	385,106
Extraordinary item (Note 3)	1,069,000	
Net (loss) income for the year	$ (811,742)	$ 385,106

RECONCILIATION WITH PUBLIC ACCOUNTS AT MARCH 31, 1975

Advanced from Consolidated Revenue Fund per Balance Sheet	$ 37,738,195	$ 14,165,317
Deduct: Funds received after March 31, but recorded in the Consolidated Revenue Fund at that date	21,347,304	13,228,032
Working Capital advance per Public Accounts	$ 16,390,891	$ 937,285

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy

   Depreciation
   Depreciation is calculated on a straight line basis over the estimated life of fixed assets, except for those financed from parliamentary appropriations, which are being depreciated at 20% per annum with effect from April 1, 1973.

2. Fixed assets
   Fixed assets financed from parliamentary appropriations and transferred to the Supply Revolving Fund during 1972, 1973 and 1974 are recorded in the accounts of the Fund at an appraised value, as determined by officers of the Department of Supply and Services in those years.

3. Extraordinary item
   The extraordinary item of $1,069,000 represents a transfer to the Department of Supply and Services Administration Program–Vote 1 of the estimated cost to the Fund of special cost of living salary increases granted to government employees effective April 1, 1974 and included in the operating expenses of the Fund. An allotment of funds to cover the cost of these increases was made to that Vote from Treasury Board Vote 7b (Government Contingencies–Cost of Living Salary Increases) authorized by Appropriation Act No. 4, 1974, 1974-75, c.21.

4. Fixed assets financed from parliamentary appropriations
   Fixed assets transferred back to the Department of Supply and Services (Services Administration) during the year had a net book value of $67,069.

5. Comparative figures
   Certain figures for the previous year have been reclassified to conform with the current year's presentation.

AUDITOR GENERAL OF CANADA
Ottawa, August 27, 1975.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.

Dear Mr. Goyer,

I have examined the balance sheet of the Supply Revolving Fund as at March 31, 1975 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Fund as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Fund, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada

Miscellaneous Statements–*Continued*

TRANSPORT

Advances to National Harbours Board

	Halifax	Saint John	Belle-dune	Sept-Iles	Montreal	Montreal Retire-ment of Jacques Cartier Bridge Bonds	Churchill	Vancouver	Prince Rupert	Total
Balance March 31/74	3,368,560		2,340,875		194,642,699	7,576,000		52,133,916	141,743	260,203,793
Additions	493,284	10,000,000		168,282			1,650,000	13,000,000	2,200,000	27,511,566
Repayments	(99,020)							(154,712)		(253,732)
Balance March 31/75	3,762,824	10,000,000	2,340,875	168,282	194,642,699	7,576,000	1,650,000	64,979,204	2,341,743	287,461,627

Vote L100 Advances to the National Harbours Board subject to the provisions of Section 29 of the National Harbours Board Act to meet capital expenditures applicable to the calendar year 1974.	68,657,000
Less–Amounts available from National Harbours Board and other Funds	35,946,000
	32,711,000
Expenditures	27,511,566

	Estimates	Allotments	*Expenditures
St. John's, Nfld.	695,000		
less–Amount available from National Harbours Board and other Funds	695,000		
Halifax, N.S.	250,000		
less–Amount available from National Harbours Board and other Funds			
	250,000	250,000	
Saint John, N.B.	34,090,000		
less–Amount available from National Harbours Board and other Funds	24,090,000		
	10,000,000	10,000,000	
Sept Iles, Que.	500,000		
less–Amount available from National Harbours Board and other Funds	250,000		
	250,000	250,000	
Chicoutimi, Que.	1,010,000		
less–Amount available from National Harbours Board and other Funds	1,010,000		
Quebec, Que.	800,000		
less–Amount available from National Harbours Board and other Funds	500,000		
	300,000	300,000	
Trois-Rivières, Que.	465,000		
less–Amount available from National Harbours Board and other Funds	465,000		
Montreal, Que.	7,670,000		
less–Amount available from National Harbours Board and other Funds	7,670,000		
Champlain Bridge	65,000		
less–Amount available from National Harbours Board and other Funds	65,000		
Prescott, Ontario	500,000		
less–Amount available from National Harbours Board and other Funds	500,000		
Port Colborne, Ontario	156,000		
less–Amount available from National Harbours Board and other Funds	156,000		
Churchill, Manitoba	2,300,000		
less–Amount available from National Harbours Board and other Funds			
	2,300,000	2,300,000	
Vancouver, B.C.	17,700,000		
less–Amount available from National Harbours Board and other Funds	489,000		
	17,211,000	17,211,000	
Prince Rupert, B.C.	2,456,000		
less–Amount available from National Harbours Board and other Funds	56,000		
	2,400,000	2,400,000	
	$32,711,000	$32,711,000	

*Amounts shown in this column are repayments of loans approved by Parliament. Repayments of principal total $253,732. (Halifax $99,020 and Vancouver $154,712)

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

Miscellaneous Statements–*Continued*
TRANSPORT–*Concluded*

Note: re Contracts Over $250,000		Amount of Contract	Expenditures to December 31, 1974
		$	$
St. John's, Nfld.	Nil		
Halifax, N.S.	Nil		
Saint John, N.B.	(Peter Kiewit)		27,770,220
	(Acres)		530,684
	(Geocon)		478,976
	(E. J. Ludfordline)		626,486
Sept Iles, Que.	Nil		
Trois-Rivieres, Que.	Nil		
Chicoutimi, Que.	Nil		
Quebec, Que.	Nil		
Montreal, Que.	Nil		
Prescott, Ont.	Nil		
Port Colborne, Ont.	Nil		
Churchill, Man.	(Atco Structures)		443,565
Vancouver, B.C.	(Greater Vancouver Sewer & Drainage District)	445,920	173,216
Development of Vanterm	(Dillingham Corp.)	10,769,016	9,239,629
	(Canron)	4,702,536	2,199,854
Development of Lynterm	(Dillingham Corp.)	8,545,083	6,265,173
Prince Rupert, B.C.	(Argus Construction)	1,981,262	1,757,244
	(C.B.A. Engrs.)	260,000	151,972

Miscellaneous Statements–*Continued*

VETERANS AFFAIRS

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES

TABLE OF MAXIMUM MONTHLY ALLOWANCES AND MAXIMUM TOTAL ANNUAL INCOME AS AT MARCH 31, 1975

Class of recipient	Monthly Rate	Maximum total annual income (including allowance) twelve times the income factor specified below
	$	$
1. (a) Unmarried veteran without dependent child (b) Widow or widower without dependent child (c) Married veteran not residing with and not maintaining or being maintained by spouse and without dependent child	189 48	229 48
(d) Person described in paragraph (a), (b) or (c) who is blind within the meaning of the Blind Persons Act	191 50	241 50
2. (a) Married veteran residing with, maintaining or being maintained by spouse	322 86	392 86 total for veteran and spouse
(b) Veteran described in paragraph (a) who is blind within the meaning of the Blind Persons Act (c) Veteran described in paragraph (a) whose spouse is blind within the meaning of the Blind Persons Act	324 85	404 85 total for veteran and spouse
(d) Veteran described in paragraph (a), (b) or (c) having one or more dependent children, for each child, commencing October 1, 1974, an additional	51 30 less any mount payable under the Family Allowance Act, 1973 in respect of the child	51 30
3. (a) Unmarried veteran having one dependent child (b) Widow or widower having one dependent child (c) Married veteran not residing with and not maintaining or being maintained by spouse and having one dependent child	322 86	392 86
(d) Person described in paragraph (a), (b) or (c) who is blind within the meaning of the Blind Persons Act	324 85	404 85
(e) Person described in paragraph (a), (b), (c) or (d) having more than one dependent child, for each such child in addition to one, commencing October 1, 1974, an additional	51 30 less any amount payable under the Family Allowance Act, 1973 in respect of the child	51 30
4. Each orphan	138 73 less any amount payable under the Family Allowance Act, 1973 in respect of the orphan	149 68

Miscellaneous Statements—*Continued*

VETERANS AFFAIRS—*Continued*

Pensions for Disabilities and Death

Scale of Pensions for Disability as at March 31, 1975

PERCENTAGE OF DISABILITY—CLASS AND ANNUAL AMOUNT OF PENSION

Class	1	2	3	4	5
Range	98-100	93-97	88-92	83-87	78-82
Percentage	100	95	90	85	80
	$	$	$	$	$
All ranks and ratings	5,526 00	5,249 76	4,973 52	4,697 16	4,420 92
Additional pension for married members of the forces	1,381 56	1,312 44	1,243 44	1,174 32	1,105 20
Additional pension for children—					
One child	719 04	683 04	647 16	611 04	575 16
Two children	1,243 44	1,181 16	1,119 00	1,056 84	994 68
Each additional child an additional	414 48	393 72	372 96	352 20	331 68

Class	6	7	8	9	10
Range	73-77	68-72	63-67	58-62	53-57
Percentage	75	70	65	60	55
	$	$	$	$	$
All ranks and ratings	4,144 56	3,868 20	3,591 96	3,315 72	3,039 48
Additional pension for married members of the forces	1,036 08	967 08	897 96	828 96	759 84
Additional pension for children—					
One child	539 16	503 28	467 28	431 40	395 40
Two children	932 52	870 36	808 20	746 04	683 88
Each additional child an additional	310 92	290 16	269 40	248 64	227 88

Class	11	12	13	14	15
Range	48-52	43-47	38-42	33-37	28-32
Percentage	50	45	40	35	30
	$	$	$	$	$
All ranks and ratings	2,763 00	2,486 76	2,210 52	1,934 16	1,657 80
Additional pension for married members of the forces	690 72	621 60	552 60	483 60	414 48
Additional pension for children—					
One child	359 52	323 52	287 64	251 64	215 76
Two children	621 60	559 56	497 28	435 24	372 96
Each additional child an additional	207 12	186 60	165 84	145 08	124 32

Class	16	17	18	19	20
Range	23-27	18-22	13-17	8-12	5-7
Percentage	25	20	15	10	5
	$	$	$	$	$
All ranks and ratings	1,381 56	1,105 20	828 96	552 60	276 24
Additional pension for married members of the forces	345 36	276 24	207 12	138 24	69 12
Additional pension for children—					
One child	179 64	143 76	107 76	71 88	35 88
Two children	310 92	248 64	186 60	124 32	62 28
Each additional child an additional	103 56	82 80	62 28	41 52	20 76

Class 21 – Disabilities below 5% – All ranks – A final payment not exceeding $596 14

SCALE OF PENSION FOR DEATH

	Amount per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphans child or orphan brother or sister
	$	$	$	$
All ranks and ratings	4,144 56	2,763 00*		
Pension for children or dependent brothers or sisters for all ranks—				
One child			719 04*	1,437 84*
Two children			1,243 44*	2,486 76*
Each additional child an additional			414 48*	828 96*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Miscellaneous Statements–*Continued*

VETERANS AFFAIRS–*Concluded*

STATEMENT OF GROSS EXPENDITURES FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS AND

	No. of beds	Salaries and allowances	Transportation and communication	Medical services	Canadian corps of comissionnaires services
		$	$	$	$
Active Treatment–					
Camp Hill Hospital, Halifax	397	5,844,583	207,133	207,115	66,908
Queen Mary Veterans Hospital, Montreal	289	8,448,043	259,012	1,011,189	191,892
Ste. Anne's Hospital, Ste. Anne de Bellevue	1,034	11,103,947	194,170	298,591	144,155
Westminster Hospital, London	983	11,531,415	127,423	185,913	275,593
Deer Lodge Hospital, Winnipeg	404	6,289,955	168,265	367,893	60,116
Colonel Belcher Hospital, Calgary	362	4,489,018	70,242	200,616	85,335
Shaughnessy Hospital, Vancouver (1)	1,067	6,841,264	149,403	166,592	51,553
Veterans Hospital, Victoria (2)	261	2,265,753	41,269	50,687	22,933
Veterans Homes–					
Rideau Veterans Home, Ottawa	140	1,367,353	60,806	73,108	75,678
Saskatoon Veterans Home, Saskatoon	75	588,960	51,495	23,960	17,319
Edmonton Veterans Home, Edmonton	149	1,039,042	49,501	4,000	21,930
Total	5,161	59,809,333	1,378,719	2,589,664	1,013,412

(1) Transferred to the Province of British Columbia on July 29, 1974
(2) Transferred to the Province of British Columbia on August 26, 1974

VETERANS HOMES FISCAL YEAR 1974-75

Purchased laundry and dry cleaning services	Other professional services	Purchased repair and upkeep	Materials and supplies						All other expenses	Total
			Food	Drugs	Medical and surgical supplies	Fuel	Public utility services	Other supplies		
$	$	$	$	$	$	$	$	$	$	$
98,647	298,076	117,472	312,351	219,788	300,441	151,749	92,454	363,146	30,022	8,309,885
307,334	454,378	174,550	307,018	472,466	497,172	140,253	64,678	483,464	50,007	12,861,456
2,817	50,469	282,198	786,100	219,170	210,602	352,464	198,386	681,803	42,823	14,567,695
153	214,198	205,121	636,288	310,991	242,214	328,679	96,034	557,733	20,466	14,732,221
104,801	97,719	132,090	265,478	185,432	185,727	67,889	55,948	281,923	15,656	8,278,892
260	158,584	80,188	272,318	108,663	133,914	22,088	45,001	211,053	7,478	5,884,758
1,840	58,439	81,793	194,353	87,212	213,811	54,037	36,004	268,609	14,933	8,219,843
30,219	48,826	12,677	76,099	29,997	61,136	3,478	11,551	57,508	3,768	2,715,901
12,329	35,997	35,615	90,638	12,523	67,880	16,284	14,377	55,186	12,637	1,930,411
9,884	12,452	5,428	42,678	6,545	38,733	5,452	14,042	16,706	659	834,313
30,057	235,143	26,881		3,929	37,145		11,296	30,432	246	1,489,602
598,341	1,664,281	1,154,013	2,983,321	1,656,716	1,988,775	1,142,373	639,771	3,007,563	198,695	79,824,977

SECTION 37

1974-75
PUBLIC ACCOUNTS

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VOLUME III

FINANCIAL STATEMENTS OF CROWN CORPORATIONS

RECEIVER GENERAL FOR CANADA
Hon. J. P. Goyer, M. P., P. C.

ublic accounts of canada

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VOLUME III

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RECEIVER GENERAL FOR CANADA

Hon. J. P. Goyer, M. P., P. C.

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AIR CANADA

BALANCE SHEET AT DECEMBER 31
(Dollars Shown in Thousands)

ASSETS	1974	1973
Current		
Cash and short term investments	$ 38,768	$ 4,155
Accounts receivable	127,290	101,510
Spare parts, materials and supplies	44,335	36,359
Prepaid expenses	2,467	2,611
Deferred income taxes	14,850	10,288
Total Current Assets	227,710	154,923
Investment in and Advances to Other Companies – at Cost	8,427	8,583
Property and Equipment	926,083	826,737
Deferred Charges	5,727	5,650
	$1,167,947	$995,893

LIABILITIES	1974	1973
Current		
Bank indebtedness	$ 10,915	$ 78,105
Accounts payable and accrued liabilities	94,545	75,873
Salaries and wages	28,126	21,293
Unearned transportation revenue	44,402	27,280
Interest and dividend payable	13,237	9,622
Current portion of long term debt	9,460	4,675
Total Current Liabilities	200,685	216,848
Long Term Debt	893,519	690,995
Deferred Income Taxes	29,646	34,528
	$1,123,850	942,371
SHAREHOLDERS' EQUITY		
Share Capital		
Authorized 250,000 shares par value $100 each		
Issued and fully paid, 50,000 shares	5,000	5,000
Retained Earnings	39,097	48,522
Total Shareholders' Equity	44,097	53,522
	$1,167,947	$995,893

On behalf of the Board
YVES PRATTE
PIERRE TASCHEREAU

AIR CANADA—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
(Dollars Shown in Thousands)

	Year Ended December 31	
	1974	1973
Operating Revenues		
Passenger	$708,342	$568,939
Freight and express	76,840	69,137
Mail	20,424	17,839
Charter	23,414	25,742
Incidental services – net	19,562	16,393
Total Operating Revenues	848,582	698,050
Operating Expenses		
Flying operations	226,199	151,673
Maintenance	112,245	103,485
Passenger service	93,292	82,875
Aircraft and traffic servicing	132,245	109,875
Sales and promotion	110,694	94,199
General and administrative	46,148	33,368
Depreciation and obsolescence	93,903	76,182
Total Operating Expenses	814,726	651,657
Operating Income	33,856	46,393
Non-Operating Expenses (Income)		
Interest on long term debt	55,368	38,912
Interest capitalized	(3,565)	(3,602)
Loss on disposal of assets	160	494
Other	562	(1,429)
Total Non-Operating Expenses	52,525	34,375
(Loss) Income Before Income Taxes	(18,669)	12,018
(Recovery of) Provision for Deferred Income Taxes	(9,444)	5,895
Net (Loss) Income	(9,225)	6,123
Retained Earnings		
Balance at Beginning of Year	48,522	42,599
Dividend	(200)	(200)
Balance at End of Year	$39,097	$ 48,522

STATEMENT OF CHANGES IN FINANCIAL POSITION
(Dollars Shown in Thousands)

	Year Ended December 31	
	1974	1973
Source of Funds		
Provided from operations	$ 75,617	$ 85,880
Additions to long term debt	212,128	58,314
Proceeds from disposal of property and equipment	1,456	6,316
Proceeds from investments	878	814
	290,079	151,324
Use of Funds		
Property and equipment and progress payments	189,299	230,213
Reductions to long term debt	9,605	7,432
Deferred charges	1,303	1,701
Dividend	200	200
Other	722	768
	201,129	240,314
Increase (Decrease) in Working Capital	88,950	(88,990)
Working Capital at Beginning of Year	(61,925)	27,065
Working Capital at End of Year	$ 27,025	$(61,925)

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

a) Property and equipment

Depreciation and amortization is provided by the straight line method and is based on the following estimated useful lives:

Boeing 747	16 years
Lockheed 1011	15 & 16 years
Boeing 727	14 years
DC-8	14 years
DC-9	12 years
Ground equipment and facilities	5 to 30 years

For accounting purposes, leased flight equipment is treated as though it is owned.

Expenditures for maintenance and repairs are charged to operating expenses as incurred. Significant expenditures for modifications and betterments are capitalized.

b) Spare parts

Provision for the obsolescence of aircraft spare parts, less their estimated residual value, is made by charges to operating expenses over the service lives of the related aircraft types.

c) Deferred charges

Costs incurred in introducing new types of aircraft are deferred and amortized on a straight line basis over five years, commencing with the time each type is placed into revenue service. Financing and other deferred costs are amortized on a straight line basis over the period to which they relate.

d) Passenger and freight revenues

Passenger and freight sales are recognized as earned revenue when the transportation service is provided. Unearned amounts are treated as current liabilities.

e) Capitalized interest

Interest on progress payments for major property and equipment additions is capitalized and included in their cost.

2. Spare Parts, Materials and Supplies

	1974	1973
	($000)	($000)
Spare parts – cost	61,618	49,718
Materials and supplies – cost	5,697	4,761
	67,315	54,479
Accumulated obsolescence	22,980	18,120
	44,335	36,359

AIR CANADA—*Concluded*

3. Property and Equipment

	1974	1973
	($000)	($000)
Cost		
Flight equipment	1,062,730	908,718
Ground equipment and facilities	276,579	253,896
	1,339,309	1,162,614
Accumulated depreciation and amortization	455,613	401,632
	883,696	760,982
Progress payments	42,387	65,755
	926,083	826,737

During the year, three aircraft (two L1011s and one DC-9) were sold and leased back from the purchasers. The terms of the leases are 16 and 12 years respectively.

4. Deferred Charges

	1974	1973
	($000)	($000)
Aircraft introductory costs	6,521	5,218
Financing and other deferred costs	2,255	2,408
	8,776	7,626
Accumulated amortization	3,049	1,976
	5,727	5,650

5. Long Term Debt

	1974	1973
	($000)	($000)
Canadian National Railway Co. and Government of Canada – Notes and Debentures customarily renewed as they mature:		
Demand notes – 3.5%	27,000	27,000
6 months revolving notes – 6.2% – 9.4%	227,371	227,371

Notes and debentures Maturing	Interest Rate %		
1976	5.2	33,342	33,342
1977	5.2 – 6.6	33,360	33,360
1978	6.5 – 7.0	22,680	22,680
1979	5.6 – 6.4	67,000	67,000
1980	6.7 – 7.2	90,000	90,000
1981	4.2 – 7.6	46,283	46,283
1985	5.9	17,497	17,497
1987	5.2	67,069	67,069
1989	8.0	140,000	
5½% Notes due 1982/84		27,459	29,703
6% Notes due 1983/84		47,470	14,362
Aircraft lease obligations		54,385	17,234
Other long term debt		2,063	2,769
		902,979	695,670
Current portion		9,460	4,675
		893,519	690,995

Long term debt repayment requirements over the next five years amount to $9,460,000 in 1975, $46,120,000 in 1976, $47,367,000 in 1977, $37,341,000 in 1978 and $84,200,000 in 1979.

Long term debt includes $120,988,000 payable in U.S. funds and $27,459,000 payable in pounds sterling which are converted at exchange rates prevailing at the dates of issue. If translated at December 31, 1974 rates of exchange, the principal amounts payable would be reduced by approximately $5,058,000.

6. Commitments

Commitments for the acquisition of 9 Boeing 727 and 1 Boeing 747 aircraft and related spare engines at December 31, 1974, after deducting progress payments, amounted to approximately $83,000,000. The aircraft are all scheduled for 1975 delivery.

Commitments for ground facilities and equipment amounted to $22,000,000 at December 31, 1974. Rental Payments due in 1975 under term leases for facilities in effect at December 31, 1974 amount to $10,100,000 (excluding leased aircraft which are included in long term debt).

7. Pensions and Other Benefits

The corporation is retiring the unfunded liability of its pension plans by annual payments of $2,521,000 as required by the Pension Benefits Standards Act by charges to operations. The actuarially determined present value of these amounts is approximately $26,000,000.

Other benefits approved by the corporation resulted in charging 1974 operating expenses with $2,352,000 in respect of amounts payable in future periods.

AUDITOR GENERAL OF CANADA
February 15, 1975

TO THE HONOURABLE
THE MINISTER OF TRANSPORT
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1974, and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the corporation at December 31, 1974, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of accounts have been kept by the corporation and the transactions that have come under our notice have been within the powers of the corporation.

COOPERS & LYBRAND
Chartered Accountants

ATLANTIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current assets:		
Cash	$133,916	$186,202
Due from Canada in respect of parliamentary appropriation	75,239	180,256
Accounts receivable	262,422	279,171
Prepaid expense	4,534	3,463
	476,111	649,092
Investments of cost (market value $14,890)	15,500	18,500
Capital assets:		
At cost	388,156	374,649
Less: Accumulated depreciation	89,052	58,032
	299,104	316,617
	$790,715	$984,209

LIABILITIES	1974	1973
Current liabilities:		
Accounts payable and accrued liabilities	$103,745	$ 48,909
Due to Canada (Note 2)	299,575	530,392
	403,320	579,301
EQUITY OF CANADA		
Working capital vested pursuant to section 44 of the Act	88,291	88,291
Residual value of capital assets financed from parliamentary appropriations	299,104	316,617
	387,395	404,908
	$790,715	$984,209

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

A. D. LATTER
Chairman

G. E. SIMMONS
Member

I have examined the above balance sheet and the related statement of income and expenditure and have reported thereon under date of April 11, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada.

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Pilotage charges	$2,009,339	$1,723,979
Less: Payable to Canada (Note 2)		543,247
	2,009,339	1,180,732
Expenditure:		
Pilots' fees, salaries and benefits	1,644,381	1,330,866
Staff salaries and benefits	204,036	194,253
Pilot boats	1,033,046	836,680
Transportation and travel	155,025	105,564
Professional and special services	58,544	54,227
Rentals	40,774	27,164
Development courses	39,872	21,333
Depreciation	31,820	31,397
Communication	29,868	24,974
Utilities, material and supplies	18,891	9,183
Advertising	6,070	1,902
	3,262,327	2,637,543
Operating deficit	1,252,988	1,456,811
Less: Interest and other income	16,107	8,293
	1,236,881	1,448,518
Add: Acquisition of capital assets	14,924	42,618
Excess of expenditure over income	$1,251,805	$1,491,136
Excess of expenditure over income provided for by–		
Transport Vote 65 of 1972-73	$	$ 384,666
Transport Vote 60 of 1973-74	282,746	894,817
Transport Vote 60 of 1974-75	781,000	
Treasury Board Vote 5 of 1974-75	81,000	
Depreciation	31,820	31,397
	1,176,566	1,310,880
Add: Amount to be recovered from parliamentary appropriation	75,239	180,256
	$1,251,805	$1,491,136

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974

1. Accounting policy

   The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as accounts receivable; amounts received from appropriations in excess of the deficit are shown as such in the Equity of Canada.

   The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

   Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Income and Expenditure, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

   The Statement of Income and Expenditure is prepared on an accrual basis except in respect of termination benefits which are expensed as paid (see Note 3).

2. Revenue payable to Canada

   Prior to December 11, 1973 a portion of pilotage and pilot boat charges were payable to Canada under the regulations then in force. The amount due to Canada of $299,575 represents the amount at December 31, 1974 not yet paid to Canada.

3. Termination benefits

   The financial statements do not reflect the termination benefits accruing to employees but instead the actual costs are expensed in the year of termination or retirement. The amount of these benefits at December 31, 1974 is estimated to be $465,000 as compared with $435,000 at the previous year-end.

4. Long-term commitment

   The Authority has an outstanding commitment in respect of two bare boat charters under terms of which it is required to pay an annual rental of $62,153 up to and including 1989.

5. Remuneration of members and officers

   Expense includes remuneration of members as members, $12,075 (1973–$18,612), and remuneration of officers as officers, $87,831 (1973–$91,026). The Authority has seven members and four officers. One officer is also a member.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario.
K1A 0G6

April 11, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.
K1A 0N5

Dear Mr. Marchand,

I have examined the balance sheet of the Atlantic Pilotage Authority as at December 31, 1974 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

ATOMIC ENERGY OF CANADA LIMITED

Incorporated under the Canada Corporations Act

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current:		
Cash	$ 1,136,383	$ 625,555
Deposit with Receiver General	1,000,000	1,000,000
Short-term investments	6,022,289	1,500,000
Accounts receivable	16,488,868	7,179,764
Portion of long-term receivables due within one year	7,061,000	6,575,000
Inventories (Note 3)	20,556,827	17,084,142
Prepaid expenses	389,445	163,707
	52,654,812	34,128,168
Long-term notes and mortgages receivable (Note 4)	272,792,887	257,186,563
Investments (Note 5)	525,140,967	432,009,840
Plant and property, per schedule	211,472,389	185,042,590
	$1,062,061,055	$908,367,161

LIABILITIES	1975	1974
Current:		
Accounts payable	$ 23,563,524	$ 18,798,682
Loans by Canada–due within one year	6,014,000	18,240,000
Due to Canada–unexpended balance of appropriation		21,164
Advance payments by customers	3,666,516	11,557,821
Contractors holdbacks	402,011	814,916
	33,646,051	49,432,583
Loans by Canada to finance projects for: (Note 7)		
Nuclear Power Program	750,846,942	610,728,345
Nelsen River Transmission Line	244,688,436	225,843,344
	995,535,378	836,571,689
Deferred income	1,835,684	1,458,140
SHAREHOLDERS' EQUITY		
Capital Stock:		
Authorized–75,000 common shares of no par value		
Issued–54,000 common shares	15,000,000	15,000,000
Retained earnings	16,043,942	5,904,749
	31,043,942	20,904,749
	$1,062,061,055	$908,367,161

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

J. S. FOSTER
Director

D. A. GOLDEN
Director

I have examined the above balance sheet and the related statements of operations, retained earnings and changes in financial position and have reported thereon under date of June 6, 1975 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

	1975			1974
	Research Program	Commercial Operations	Total	Total
Income:				
Engineering services and fees	$ 25,798,501	$ 4,616,127	$ 30,414,628	$ 20,955,707
Sale of products and by-products	1,957,196	16,000,401	17,957,597	12,589,859
Interest	670,005	7,974,592	8,644,597	305,827
Rentals and miscellaneous	6,280,637	713,280	6,993,917	5,517,080
Recovery of prior years' expenditures	4,727,161		4,727,161	
	39,433,500	29,304,400	68,737,900	39,368,473
Expense:				
Cost of manufactured products		9.280,467	9,280,467	6,677,359
Research and development				
Chalk River nuclear laboratories	60,025,253		60,025,253	53,393,116
Whiteshell nuclear research establishment	23,677,942		23,677,942	21,968,481
Power projects design and development	32,325,918		32,325,918	27,541,119
Radiation applications and isotope research	4,125,746		4,125,746	4,094,926
Commercial products development		386,241	386,241	565,424
Selling		3,685,047	3,685,047	2,840,667
Administration	8,341,065	2,672,028	11,013,093	9,102,682
	128,495,924	16,023,783	144,519,707	126,183,774
Excess of expense over income	89,062,424	(13,280,617)	75,781,807	86,815,301
Less: Funds provided by Parliamentary appropriation	85,921,000		85,921,000	87,917,836
Amount transferred to retained earnings	$ (3,141,424)	$13,280,617	$ 10,139,193	$ 1,102,535

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$ 5,904,749	$4,802,214
Add: Transfer from operations	10,139,193	1,102,535
Balance at end of year	$16,043,942	$5,904,749

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of Funds:		
Funds provided through operations–		
Parliamentary appropriations	$ 85,921,000	$ 87,917,836
Less: Excess of expense over income	75,781,807	86,815,301
	10,139,193	1,102,535
Add: Depreciation on plant and property not requiring a cash outlay	1,104,415	1,160,501
	11,243,608	2,263,036
Increase in financing provided by Canada–		
Loans	111,510,000	81,350,000
Interest charged to assets	62,900,916	28,913,049
Collection of notes and mortgages	25,715,791	19,392,639
Collection on investments	9,433,116	13,943,828
	220,803,431	145,862,552
Application of Funds:		
Additions to plant and property (including interest of $1,100,858)	27,534,214	2,265,542
Investments (including interest of $48,559,746)	102,564,244	88,208,533
Long-term notes and mortgages granted (including interest of $13,240,312)	40,944,569	26,763,582
Net reduction of long-term loans from Canada	15,447,228	39,786,171
	186,490,255	157,023,828
Increase (decrease) in working capital	34,313,176	(11,161,276)
Working capital at beginning of year	(15,304,415)	(4,143,139)
Working capital at end of year	$ 19,008,761	$ (15,304,415)

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

PLANT AND PROPERTY
AS AT MARCH 31, 1975

	Cost	Amounts written off under Research Program	Accumulated depreciation	Depreciated or nominal value
Research Facilities:				
Chalk River–				
Land and land services	$ 4,335,011	$ 4,335,010	$	$ 1
Buildings	35,157,191	35,157,191		
Machinery and equipment	56,838,301	56,838,301		
NRU reactors	66,839,822	56,485,694	10,354,128	
Construction in progress	386,987	386,987		
Whiteshell–				
Land and land services	4,156,420	4,156,420		
Buildings	17,488,981	17,488,981		
Machinery and equipment	16,793,317	16,793,317		
WR-1 reactor	19,236,702	19,236,702		
Construction in progress	827,717	827,717		
Rolphton–				
Nuclear power demonstration reactor	25,707,523	25,707,523		
	247,767,972	237,413,843	10,354,128	1
Prototype Nuclear: (Notes 6 & 7)				
Douglas Point generating station	77,594,819			77,594,819
Gentilly Nuclear Power station	90,187,853			90,187,853
	167,782,672			167,782,672
Heavy Water Plants, Construction in Progress:				
La Prade	30,360,895			30,360,895
Housing Projects:				
Deep River, Ontario	1,805,020		908,387	896,633
Pinawa, Manitoba	2,505,787		529,380	1,976,407
	4,310,807		1,437,767	2,873,040
Power Projects–Sheridan Park:				
Land and land services	373,839	373,839		
Design engineering building	2,573,445		1,061,641	1,511,804
Development laboratory	2,643,590	2,643,590		
Machinery and equipment	10,111,267	10,111,267		
Construction in progress	130,457	130,457		
	15,832,598	13,259,153	1,061,641	1,511,804
Commercial Products–Ottawa:				
Land and land services	383,921			383,921
Buildings	11,804,160		4,646,447	7,157,713
Machinery and equipment	5,911,125		4,508,782	1,402,343
	18,099,206		9,155,229	8,943,977
	$484,154,150	$250,672,996	$22,008,765	$211,472,389

The accompanying notes are an integral part of the financial statements.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1975

1. Accounting policies
   (a) Translation of foreign currency.
      (i) U.S. dollar amounts have been translated at par.
      (ii) Balances in Argentine pesos have been translated into Canadian dollars at the financial exchange rate prevailing at March 31, 1975.
   (b) Inventory valuation.
   Inventories of nuclear materials and commercial products are recorded at the lower of cost or estimated realizable value. Maintenance and general supplies are carried at cost.
   (c) Plant and property.
      (i) Assets used in the research program are written off to program costs in the year of acquisition.
      (ii) The costs of revenue-producing projects are depreciated on a straight line basis over the estimated useful lives of the assets as follows:
         Houses —50 years
         Buildings —20 to 40 years
         Equipment— 5 to 20 years
      (iii) Prototype nuclear power stations are carried on the balance sheet at cost, without depreciation or amortization.
      (iv) Interest on loans received for capital construction is accrued and capitalized to the in-service date of the assets.
   (d) Revenue recognition.
   Profits on long-term contracts are recognized when certain milestones within the contract are reached.
   (e) Certain 1974 comparative figures have been restated to conform to the 1975 presentation.

2. Foreign assets
   Included in the working capital at March 31, 1975 are 125.4 million Argentine pesos which have been translated into 8.3 million Canadian dollars.
   These funds are held in Argentina by the Company to meet its current obligations there under the contract that provided the advance payments.

3. Inventories
   Inventories comprise the following:

Nuclear materials	$ 7,524,880
Commercial products	11,357,926
Maintenance and general supplies	1,674,021
	$20,556,827

4. Long term notes and mortgages receivable
   The portion of notes and mortgages not due within one year represents the following:

(a) Notes receivable from Ontario Hydro for the sale of the Bruce Heavy Water Plant. Interest at 7.795% is included in the monthly payments of $2,002,987 to December 28, 1992.	$237.5 million
(b) Notes receivable bearing interest rates of 7 15/16% to 9 5/8% from Hydro-Quebec for advances made by the company to assist in financing the construction of Gentilly II. Repayments will commence after the plant in-service date and will be based on an amortization period of 25 years at a weighted average interest rate.	20.0
(c) Mortgages receivable on houses sold, at interest rates ranging from 5% to 10% per annum and amortized over periods up to thirty years.	7.5
(d) Amounts due from foreign government not expected to be collected within one year.	7.8
	$272.8 million

5. Investments
   Investments comprise the following:
   (a) Nelson River transmission line.
   Under a lease agreement dated February 15, 1966 between Canada and Manitoba certain transmission facilities were built by the Company. Capital expenditures and accrued interest on this project amounted to $245 million at March 31, 1975. On January 1, 1974 Manitoba Hydro assumed responsibility for the operation and maintenance of the facilities and will commence lease payments in 1975. The annual payments will be designed to repay the cost of the facilities together with interest thereon at 5 5/8% per annum over a 50-year period.
   (b) Pickering nuclear generating station.
   Ontario Hydro, the Province of Ontario and the Company are parties to a joint undertaking for the construction and operation of units 1 and 2 of Pickering nuclear generating station, with ownership of these units being vested in Ontario Hydro. Ontario Hydro is committed to make payments over a period terminating in 2001 to each of the parties in proportion to their capital contributions. These payments represent the difference between operating and maintenance costs of the two Pickering units and the total cost, including a capital amortization charge, that would be involved if the energy generated by Pickering units 1 and 2 had been produced by the first two coal-fired units at Lambton. The Company's investment is reduced by payments received.
   (c) Glace Bay heavy water plant.
   Under a proposed agreement with Deuterium of Canada Limited and the Province of Nova Scotia, the Company will lease the existing plant, undertake a program of rehabilitation and then recover the costs thereof through the sale of heavy water produced. After the investment has been fully repaid, the plant, as a going concern, is expected to be turned over to Deuterium of Canada Limited. The expenditures on the rehabilitation program are $139 million to March 31, 1975.

6. Prototype nuclear power stations
   The Douglas Point prototype station was constructed and is operated under an agreement between Ontario Hydro and the Company. Similarly, the Gentilly I prototype station was constructed and is operated under an agreement between Hydro-Quebec and the Company. Atomic Energy of Canada Limited has title to both of these stations and bears the entire capital costs. Ontario Hydro and Hydro-Quebec are committed, under contract, to offer to purchase the respective stations at a price that is economically viable to the Utilities when the stations have been demonstrated to be a safe and dependable source of power. The capital cost of the stations, including interest to the date they began operating, is $77.6 million for Douglas Point and $90.2 million for Gentilly I. No attempt has been made in the records to segregate the portion of the foregoing capitalized values that relates to the Company's research and development program. It is not known when the sales might take place or if the sale prices will provide full recovery of the carrying cost of the stations.

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

7. Loans by Canada
The Company has borrowed various amounts from Canada subject to the terms and conditions prescribed by the Governor in Council. At March 31, 1975 outstanding principal and accrued interest recorded amounted to $1,001,549,378 and interest rates vary from 3 1/2% to 9 5/8%. Principal of $6,014,000 is due within one year. Interest of approximately $53 million on loans to finance prototype nuclear power stations and relating to periods following the in-service dates has not been recorded on the books of the Company. No appropriation has been requested from Parliament to provide funds for the payment of the unrecorded interest.

8. Major commitments
(a) In July 1969, the Company entered into a contract with Ontario Hydro under which the Company is committed to purchase all of the radioisotope cobalt 60 produced at the Pickering Generating Station for a period of thirty years from the in-service date (1971) of the installation. The contract is independent of market demand and may be terminated by agreement between the parties.
(b) By Order in Council P.C. 1975-988, 29 April 1975, the Company is authorized to execute an agreement to purchase from Canadian General Electric Company Limited, the heavy water plant located near Port Hawkesbury, Nova Scotia, for an approximate present value of $67.4 million. A payment of $30 million will be made on signing of the contract followed by ten additional annual payments of principal and interest, aggregating $63 million.
(c) The Company is committed to undertake construction of a 725 metric-ton-per-year heavy water plant near Gentilly, Quebec. The plant known as La Prade Heavy Water Plant is expected to be completed by 1980. Capital expenditures as at March 31, 1975 for construction and other costs totalled $30 million against a Cabinet authorization of $453 million.

9. Contingent liabilities
In connection with the construction of a prototype nuclear power station the Company has been assessed $5.5 million provincial sales tax. The Company has appealed the assessment and management believes it has a meritorious defense.

10. Supplementary information
The Company had 10 directors during the year, whose aggregate remuneration for the year as directors was $12,500 (1973—$10,400). The Company had 12 officers during the year, whose aggregate remuneration for the year as officers was $488,000 which includes $113,000 of retirement benefits (1973—$364,316). One of the officers was also a director.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6,
June 6, 1975.

THE HONOURABLE DONALD S. MACDONALD, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.
K1A 0E4

Dear Mr. Macdonald,

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1975 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 6 to the financial statements and consistent with the practice of prior years, the Company has recorded the costs of prototype nuclear power stations as plant and property on the balance sheet. These costs relate in part to research and development activities and it is uncertain as to whether they will be recovered in full from the proceeds of eventual sales. These assets should not be carried on the balance sheet at amounts exceeding estimated realizable values.

As explained in Note 7 to the financial statements the Company has followed the practice of not recording interest accrued after the in-service dates on borrowings to finance the prototype nuclear power stations. Such interest, amounting to approximately $53 million at March 31, 1975, should be recorded as a liability of the Company in accordance with the terms of the loans and charged to the costs of the program.

In my opinion, except for the matters referred to in the preceding two paragraphs, these financial statements give a true and fair view of the financial position of the Company as at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

BANK OF CANADA

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1974

(thousands of dollars)

ASSETS	1974	1973
Deposits in foreign currencies:		
Pounds sterling and U.S.A. dollars	$ 7,699	$ 32,066
Other currencies	347	434
	8,046	32,500
Cheques drawn on other banks	182,544	134,106
Advances to chartered and savings banks	8,000	
Accrued interest on investments	127,174	104,062
Bills bought in open market, not including treasury bills, at cost	139,741	39,185
Investments–at amortized values:		
Treasury bills of Canada	1,590,311	1,081,053
Other securities issued or guaranteed by Canada maturing within three years	2,528,675	2,282,253
Other securities issued or guaranteed by Canada not maturing within three years	2,859,628	2,612,498
Debentures issued by Industrial Development Bank	891,960	656,784
Securities issued by the United Kingdom and the United States of America	570,039	775,988
Other securities	2,633	2,633
	8,443,246	7,411,209
Industrial Development Bank:		
Total issued share capital, at cost (note)	73,000	64,000
Bank premises:		
Land, buildings and equipment Cost less accumulated depreciation	44,727	29,509
Net balance of Government of Canada collections and payments in process of settlement	155,132	178,521
Other assets	2,507	6,130
	$9,184,117	$7,999,222

LIABILITIES	1974	1973
Capital paid up	$ 5,000	$ 5,000
Rest fund	25,000	25,000
Notes in circulation	6,290,476	5,551,218
Deposits:		
Government of Canada	16,695	6,356
Chartered banks	2,361,274	2,006,452
Other	101,319	54,174
	2,479,288	2,066,982
Liabilities in foreign currencies:		
Government of Canada	1,681	25,007
Other	197	165
	1,878	25,172
Bank of Canada cheques outstanding	373,369	322,140
Other liabilities	9,106	3,710
	$9,184,117	$7,999,222

Note: The audited financial statements of the Industrial Development Bank as at September 30, 1974 show an equity of $104,293,146 at which date the Bank of Canada's investment in the share capital was $71,000,000. As soon as possible after the coming into force of the Federal Business Development Bank Act, the Minister of Finance shall, as provided in the Act, authorize payment out of the Consolidated Revenue Fund to the Bank of Canada of an amount equal to the par value of the outstanding shares of the Industrial Development Bank held by the Bank of Canada at that time.

G. K. BOUEY
Governor

A. ROUSSEAU
Chief Accountant

Auditors' Report: We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1974 and the statement of income and expense for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at December 31, 1974 and the results of its operations for the year then ended.

GÉRALD PRÉFONTAINE, C.A.
de la firme Séguin, Préfontaine, Patenaude & Cie
Ottawa, Canada, January 23, 1975

G. I. CRAIG, C.A.
of the firm Price Waterhouse & Co.

BANK OF CANADA—*Concluded*

STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1974

(with comparative figures for 1973)

(thousands of dollars)

	1974	1973
INCOME		
Revenue from investments and other income	$518,293	$404,069
EXPENSE		
Salaries[1]	$ 13,800	$ 11,442
Contributions to pension and insurance funds	3,962	3,237
Other staff expenses[2]	1,200	1,022
Directors' fees	32	39
Auditors' fees and expenses	142	141
Taxes—municipal and business	1,958	1,776
Bank note costs	8,448	7,479
Data processing and computer costs	1,171	913
Maintenance of premises and equipment—net	1,533	1,309
Printing of publications	410	365
Other printing and stationery	514	369
Postage and express	341	323
Telecommunications	417	413
Travel and staff transfers	529	535
Interest	765	112
Other expenses	460	475
	$ 35,682	$ 29,950
Depreciation on buildings and equipment	1,304	1,181
Net income paid to Receiver General for Canada	481,307	372,938
	$518,293	$404,069

[1]The number of staff averaged 1,304 in 1973 and 1,354 in 1974.
[2]Includes cafeteria expenses, retirement allowances, overtime pay, educational training costs and medical services.

CANADA DEPOSIT INSURANCE CORPORATION

(Established by the Canada Deposit Insurance Corporation Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

(with comparative figures as at December 31, 1973)

ASSETS	1974	1973
Cash and Short Term deposits	$ 148,958	$ 1,113,305
Premiums and other receivables	5,372,988	3,487,463
Payments to depositors guaranteed by Province (Note 1)	10,316,144	9,609,483
Claims re insured deposit payments less provision for loss of $1,000,000 in 1974; $2,000,000 in 1973. (Note 2)	491,153	3,432,971
Investments at amortized cost:		
Canada bonds and treasury bills, (par value, $73,069,000 market value $73,392,554)	72,878,736	52,286,619
Acquired from member institutions–		
Canada bonds	658,572	908,477
Bonds of, or guaranteed by, Provinces	1,215,327	1,336,079
Bonds of Municipalities	96,321	137,194
Other bonds or debentures	883,324	904,809
(market value, $2,230,700)	2,853,544	3,286,559
Mortgages	3,717,266	3,821,700
	79,449,546	59,394,878
	$95,778,789	$77,038,100

LIABILITIES	1974	1973
Accounts payable	$ 61,380	$ 59,779
Capital Stock:		
Authorized, issued and fully paid–		
Ten shares of $1,000,000 each	10,000,000	10,000,000
Deposit Insurance Fund:		
Balance as at January 1	56,217,942	47,016,572
Premium income for the year	13,388,033	9,201,370
Balance as at December 31	69,605,975	56,217,942
Accumulated Net Earnings:		
Balance as at January 1	10,760,379	7,464,268
Reduction of provision for loss on claims (Note 2)	1,000,000	
Net income for the year per Statement of Income and Expense	5,032,305	3,858,611
	16,792,684	11,322,879
Dividend	681,250	562,500
Balance as at December 31	16,111,434	10,760,379
	85,717,409	66,978,321
	$95,778,789	$77,038,100

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. DAVIS
Secretary-Treasurer

Approved on behalf of the Board of Directors:

GÉRARD GINGRAS
Chairman

RICHARD HUMPHRYS
Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of February 24, 1975 to the Minister of Finance.

J. J. MACDONELL
Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

(with comparative figures for the year ended December 31, 1973)

	1974	1973
Income–		
Return on investments	$4,709,038	$3,582,654
Interest on loans and advances	554,417	489,510
	5,263,455	4,072,164
Expense–		
Inspection fees and expenses:		
Department of Insurance	81,880	71,964
Other	15,050	11,900
	96,930	83,864
Salaries and employee benefits	97,018	80,703
Mortgage administration fees	21,297	26,064
Rent	8,500	8,500
All other expenses	7,405	14,422
	231,150	213,553
Net Income (Note 4)	$5,032,305	$3,858,611

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. During the year $152,244 was paid to persons having deposits that were insured by the Corporation with a member institution. As a result, payments to depositors of this institution as at December 31, 1974 guaranteed by a Province, totalled $10,316,144 which includes accrued interest of $1,388,172. The full amount was paid under the guarantee on January 2, 1975 thereby releasing the Corporation's claim against the asset of the member institution.

2. In 1970 under the provisions of section 13 of the Canada Deposit Insurance Act the Corporation, by paying $5,432,971, acquired all the rights and interest of the depositors as against a member institution which is in receivership. A loss on the realization of this asset is anticipated against which a provision of $1,500,000 was made in 1970 and a further provision of $500,000 was made in 1971. Based on realizations and current expected realizations, the accumulated provision for loss has been reduced from $2,000,000 in 1973 to $1,000,000.

3. Deposits insured by the Corporation, based on returns made by member institutions during 1974, totalled $42,903 million, comprising deposits of $38,362 million in federal institutions and $4,541 million in provincial institutions. Of the deposits insured in provincial institutions $325.4 million was covered by a temporary indemnity agreement with the Province concerned.

4. The Corporation is designated a proprietary corporation in the Financial Administration Act and accordingly is subject to income tax. However, no provision for income tax has been made in the accounts as at December 31, 1974 as the Governor in Council has granted remission under section 17 of the Financial Administration Act, of any income tax payable by the Corporation.

5. The Corporation has five directors and two officers, one of whom is also a director. The directors receive no remuneration. Remuneration of officers as officers was $48,000.

AUDITOR GENERAL OF CANADA
Ottawa, February 24, 1975.

THE HONOURABLE JOHN N. TURNER, P.C., Q.C., M.P.,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the balance sheet of Canada Deposit Insurance Corporation as at December 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN ARSENALS LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Cash	$ 306,855	$ 227,822
Short-term bank deposits	753,735	904,543
Accounts receivable	1,265,091	702,870
Due from Canada in respect of parliamentary appropriation		598,473
Inventories of work-in-process and finished products	2,091,260	1,887,572
Material and supplies	249,026	162,591
Prepaid expense	9,553	10,473
	4,675,520	4,494,344
Group insurance–interest bearing deposit (contra)		151,549
	$4,675,520	$4,645,893

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities	$1,082,590	$ 994,314
Due to Canada in respect of parliamentary appropriation	8,304	
Advance payments on production	84,596	
	1,175,490	994,314
Loans from Canada (Note 3)	3,500,000	3,500,000
Employees' group insurance (contra)		151,549
Shareholders' Equity		
Capital stock		
Authorized–1,000 shares of no par value		
Issued–30 shares fully paid	30	30
	$4,675,520	$4,645,893

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

E.A. BOOTH
Director

L.G. CRUTCHLOW
Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of June 10, 1975 to the Minister of Supply and Services.

J.J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income		
Sales	$4,842,711	$4,622,447
Miscellaneous	492,772	471,861
	5,335,483	5,094,308
Expense		
Cost of sales	6,693,710	6,560,738
Additions to buildings and equipment	318,220	314,237
Administrative salaries	253,353	241,692
Other administrative expense	97,536	76,114
	7,362,819	7,192,781
Excess of expense over income before extraordinary item	2,027,336	2,098,473
Extraordinary item (Note 4)	228,640	
Excess of expense over income	$1,798,696	$2,098,473
Excess of expense over income provided for by:		
Supply and Services Vote 15 (Vote 10 in 1974)	$1,571,696	$2,098,473
Treasury Board Vote 7b	227,000	
	$1,798,696	$2,098,473

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1975

1. Accounting policies

   Inventory valuation

   The work-in-process and finished products inventories are valued at cost. The Company's sales consist principally of products manufactured to order for Government departments and agencies at prices generally equivalent to the cost of production (excluding cost attributable to idle capacity). Accordingly, the cost of these inventories does not differ materially from realizable value. Material and supplies inventories are carried at cost.

   Fixed assets

   The lands, buildings and equipment comprising the plants operated by the Company are owned by the Crown and, consequently, are not reflected in the financial statements. Additions to the plants are charged to operations of the Company in the year of acquisition.

   Revenue recognition

   Sales are recorded when goods are shipped.

2. Change in accounting practice

   During the year, the Company changed its method of accounting for capital expenditures by charging such expenditures to operations. In prior years capital expenditures were reported in notes to the financial statements only. This change in accounting practice has resulted in the excess of expense over income being $318,220 more than it would otherwise have been. The figures for 1974 have been restated to give retroactive effect to this change in practice.

3. Loans from Canada

   Loans from Canada to provide working capital to the Company bear no interest and have no fixed repayment dates.

CANADIAN ARSENALS LIMITED—*Concluded*

4. Extraordinary item

During the year, the Company replaced its self-insured group insurance plan with one which is fully insured. The amount of $228,640 reflected in the statement of income and expense as an extraordinary item consists of favourable claims experience refunds, together with interest thereon, received from the terminated plan.

5. Directors and officers

The Company has five directors and five officers, two of whom are also directors. The aggregate remuneration paid the officers during the year was $75,250. No remuneration was paid to directors.

6. Comparative figures

Certain figures for the previous year have been reclassified to conform to the current year's presentation.

7. Crown-owned plants

The cost as at March 31 of the two Crown-owned plants not reflected in the accounts of the Company but used in its operations was:

	1975	1976
Land	$ 2,336,213	$ 2,336,213
Buildings	13,822,973	13,761,725
Equipment	16,421,878	16,241,884
Total	$32,581,064	$32,339,822

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6

June 10, 1975

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.
MINISTER OF SUPPLY AND SERVICES
OTTAWA, ONTARIO
K1A 0A6

Dear Mr. Goyer,

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1975 and the statement of income and expense for the year then ended. My examination included a general reveiw of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles. After giving retroactive effect to charging capital expenditures to operations as explained in Note 2 to the financial statements, such principles have been applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J.J. MACDONELL
Auditor General of Canada

CANADIAN BROADCASTING CORPORATION
and Consolidated Subsidiaries
(Established by the Broadcasting Act)

CONSOLIDATED BALANCE SHEET AT MARCH 31, 1975

ASSETS	1975	1974
Current assets:		
Cash and treasury bills	$ 22,645,770	$ 25,015,430
Accounts receivable	15,187,391	10,417,258
Engineering and production supplies, at cost	3,809,072	3,267,725
Programs completed and in process of production, at cost	15,405,615	11,505,677
Film and script rights	6,326,612	5,833,538
Prepaid expense	1,227,273	812,413
Total current assets	64,601,733	56,852,041
Investments (Note 3)	351,999	1,601,999
Capital assets, at cost		
Land and buildings	129,296,694	118,426,847
Technical equipment	198,760,711	165,414,130
Furnishings and equipment	10,296,062	8,968,616
Other	3,316,070	3,029,923
	341,669,537	295,839,516
Less: Accumulated depreciation	138,557,367	122,346,020
	203,112,170	173,493,496
	$268,065,902	$231,947,536

LIABILITIES	1975	1974
Current liabilities:		
Accounts payable and accrued liabilities	$ 31,818,410	$ 24,591,600
Refundable balance with respect to Parliamentary votes	1,438,851	
Total current liabilities	33,257,261	24,591,600
EQUITY OF CANADA		
Loans to finance the acquisition of capital assets (Note 4)	197,880,410	197,880,410
Unexpended balance of funds provided for the 1976 Summer Olympics	10,564,121	4,605,192
Proprietor's Equity Account – per statement attached	26,364,110	4,870,334
	234,808,641	207,355,936
	$268,065,902	$231,947,536

The accompanying notes are an integral part of the financial statements.

Certified correct:

V. F. DAVIES
Vice-President, Finance

Approved on behalf of the Board of Directors:

LAURENT A. PICARD
Director

YVES J. MÉNARD
Director

I have examined the above consolidated balance sheet and the related consolidated statements of operations, proprietor's equity account and changes in financial position and have reported thereon under date of June 23, 1975 to the Corporation and to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

CANADIAN BROADCASTING CORPORATION–*Continued*
and Consolidated Subsidiaries

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expense:		
Cost of production and distribution:		
Programs	$208,709,133	$186,381,765
Network distribution	27,351,300	28,573,149
Station transmission	17,874,078	15,526,814
Payments to private stations	6,608,849	5,734,877
Commissions to agencies and networks	8,033,905	6,851,249
	268,577,265	243,067,854
Operational supervision and services:		
Programs	9,124,984	8,400,379
Administration	18,950,630	14,276,977
General	4,871,573	4,329,472
	32,947,187	27,006,828
External services	7,298,350	6,862,792
Broadcasting services for the 1976 Summer Olympics	4,599,636	1,320,725
Selling and general administration:		
Selling expense	6,907,699	5,549,851
Engineering and development	2,875,916	2,250,572
Management and central services	14,668,019	11,848,084
Additional contribution to pension plan (Note 7)	1,285,000	
	25,736,634	19,648,507
Interest on loans to finance the acquisition of capital assets (Note 4)		11,229,677
	339,159,072	309,136,383
Income:		
Advertising revenue – gross	70,496,129	60,201,578
Interest on investments	1,404,994	838,267
Payments from le Comité Organisateur des Jeux Olympiques de 1976	4,500,000	
Miscellaneous	2,006,959	1,334,190
	78,408,082	62,374,035
Net cost of operations	$260,750,990	$246,762,348

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance, beginning of year		
Proprietor's Equity Account	$ (7,153,081)	$ 1,759,602
Surplus Account	12,023,415	15,682,272
	4,870,334	17,441,874
Add:		
Proceeds from Parliamentary appropriations (Note 6)	290,700,149	232,796,000
1976 Summer Olympics expenditures provided from specific Parliamentary appropriations	1,241,070	1,394,808
	296,811,553	251,632,682
Deduct:		
Cost of operations	260,750,990	246,762,348
Adjustment on consolidating St. Clair River Broadcasting Limited (Note 2)	9,696,453	
	270,447,443	246,762,348
Balance, end of year	$ 26,364,110	$ 4,870,334

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of funds		
Net Parliamentary payment for:		
Operating expenditures	$234,901,000	$232,796,000
Capital expenditures	55,799,149	
Summer Olympics 1976	7,200,000	6,000,000
	297,900,149	238,796,000
Loans for capital expenditures		55,934,000
Proceeds from sale of assets	98,968	71,934
Other		167,935
	297,999,117	294,969,869
Application of funds		
Net cost of operations	260,750,990	246,762,348
Less: depreciation and amortization not requiring a current outlay of funds	19,039,097	18,368,010
	241,711,893	228,394,338
Additions to capital assets	47,156,740	31,120,864
Reduction in capital loans		9,316,905
Adjustment on consolidating St. Clair River Broadcasting Limited (Note 2)	9,696,453	
Investments in other companies	350,000	1,999
	298,915,086	268,834,106
Increase (decrease) in working capital	(915,969)	26,135,763
Working capital, beginning of year	32,260,441	6,124,678
Working capital, end of year	$ 31,344,472	$ 32,260,441

The accompanying notes are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*
and Consolidated Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1975

1. Accounting policies
   a) Subsidiaries
   Wholly-owned subsidiaries are consolidated. The excess of purchase price over net assets of subsidiaries acquired has been charged to Proprietor's Equity account.
   The consolidated financial statements include the accounts of the Canadian Broadcasting Corporation and its wholly-owned subsidiaries, La Cie de Radiodiffusion de Matane Limitée, St. Clair River Broadcasting Limited, and Park Realty Limited. The accounts of St. Clair River Broadcasting Limited have been consolidated from April 1, 1974 and those of Park Realty Limited have been included from the date of acquisition, March 14, 1975.
   b) Investments
   Investments are carried at cost. Income arising from the investments is recognized when received.
   c) Film and script rights
   Film and script rights are recorded at cost or residual values.
   d) Capital assets
   Capital assets are carried at cost and depreciated on the straight line method using rates based on the estimated useful life of the assets. Expenditures of a capital nature incurred during the year for assets to which the Corporation cannot acquire title were fully amortized.
   e) 1976 Summer Olympics
   Operating expenditures and revenues in connection with the 1976 Summer Olympics are included in the Corporation's net cost of operations. The net amount, excluding depreciation, is charged, together with capital expenditures, to the appropriation provided for that purpose. The assets acquired are included in the Corporation's capital assets recorded in the statements and credited to the Proprietor's Equity account.
   f) Comparative figures
   The presentation of the 1974 comparative figures has been amended to conform to the 1975 format.

2. St. Clair River Broadcasting Limited
During the 1975 fiscal year the Corporation's wholly-owned subsidiary, St. Clair River Broadcasting Limited, exercised its option to acquire the remaining interest in Station CKLW-TV, Windsor, Ontario. Under the terms of the agreement, previous owners were reimbursed for their share of certain operating losses of the station totalling $6,322,730. St. Clair's operating losses, including its share of operating losses in the station, which were not previously provided for in the Corporation's consolidated accounts amounted to $2,525,931 to March 31, 1974. These amounts together with a write-off of $847,792 of goodwill reflected on the accounts of the station, were charged to the Proprietor's Equity account.

3. Investments

Master FM Limited – common shares	$ 1,999
Télévision St. François Inc. – preferred shares	350,000
	$351,999

4. Loans to finance the acquisition of capital assets
Payment of principal and interest on loans from Canada due after March 31, 1974 has been deferred until March 31, 1979, in accordance with Orders in Council P.C. 1974-633, P.C. 1974-704 and P.C. 1974-856.
Interest of $14,053,194 for the year has not been recorded in the accounts.

5. Future capital expenditures
The Corporation's plans call for capital expenditures in the order of $230 million over the next three years, of which $59 million is for 1975/76 subject to the provision of funds by Parliament.

6. Proceeds from Parliamentary appropriations
The proceeds from Parliamentary appropriations shown as $290,700,149 are comprised of the funds voted by Parliament as payments for operating and capital expenditures exclusive of payments for Summer Olympics, 1976.

	Operating	Capital	Total
Parliamentary votes	$234,982,000	$56,657,000	$291,639,000
Allocation from Treasury Board vote	3,000,000		3,000,000
	237,982,000	56,657,000	294,639,000
Repayments to Canada	3,081,000	857,851	3,938,851
Proceeds from Parliamentary appropriations	$234,901,000	$55,799,149	$290,700,149

At March 31, 1975, the unexpended balance of operating appropriations at current and prior years amounted to $4,980,158, which in accordance with an agreement with Treasury Board has been retained by the Corporation and included in the Proprietor's Equity account.

7. Pension plan
The Corporation is liquidating the unfunded liability under its pension plan by making annual payments of both principal and interest as required by the Pension Benefits Standards Act. As at October 31, 1972 based on the latest actuarial review, the unfunded liability of $37,092,000 is being liquidated by annual payments through September 30, 2027. The Corporation has provided for a further payment of $1,285,000 in anticipation of unfunded liabilities that are expected to have arisen because salary increases in the period 1972-74 were greater than anticipated in the actuarial assumptions used in the last actuarial review of the pension plan.

8. Supplementary information
Depreciation and amortization charged during the year amounted to $19,039,097.
The aggregate remuneration paid by the Corporation during the year to its fifteen directors and three officers of whom one is also a director was $15,450 and $138,375 respectively.
Directors and officers of the subsidiaries are employees of the Canadian Broadcasting Corporation and received no remuneration as directors.

CANADIAN BROADCASTING CORPORATION—*Concluded*
and Consolidated Subsidiaries

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6
June 23, 1975

THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the consolidated balance sheet of the Canadian Broadcasting Corporation and subsidiary companies as at March 31, 1975 and the consolidated statements of operations, proprietor's equity account and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 4 to the financial statements the Corporation has not recorded interest of $14,053,194 which accrued during the year on loans from Canada. Payment of such interest has been deferred until March 31, 1979.

In my opinion, except for the effect of failing to record interest described in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Corporation and its subsidiary companies as at March 31, 1975 and the results of their operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and its subsidiary companies, the financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours sincerely,
J. J. MACDONELL
Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION

(Established by the Canadian Commercial Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash and short-term bank deposits	$ 10,863,998	$ 14,258,114
Accounts receivable		
Foreign governments	30,755,247	23,134,858
Canadian International Development Agency	10,876,710	8,550,872
Other	86,830	128,004
	41,718,787	31,813,734
Advances and progress payments to suppliers	118,484,295	100,430,525
Less: Amounts received from customers	106,249,777	93,504,605
	12,234,518	6,925,920
Loan to supplier (Note 2)	230,000	280,000
Contract cost over-run (Note 3)	2,542,120	2,371,365
	$ 67,589,423	$ 55,649,133

LIABILITIES	1975	1974
Accounts payable and accrued liabilities	$38,236,768	$30,531,975
Due to the Receiver General for Canada	807,161	291,532
Due to the Defence Production Revolving Fund	233,203	644,085
Advances received from customers payable to suppliers	12,954,648	11,353,795
	52,231,780	42,821,387
EQUITY OF CANADA		
Funds provided under authority of the Canadian Commercial Corporation Act:		
Advances, section 8(1)	10,000,000	10,000,000
Loans, section 8(2) (Note 4)	5,800,000	3,300,000
	15,800,000	13,300,000
Unrealized loss on U.S. exchange	(442,357)	(697,254)
Reserve for contingencies		225,000
	15,357,643	12,827,746
	$67,589,423	$55,649,133

The accompanying notes are an integral part of the financial statements.

Certified correct:

D. H. BEATTY
Acting-Comptroller

Approved on behalf of the Board.

E. A. BOOTH
Director

R. C. LAUGHTON
Director

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 25, 1975 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expense		
Administrative services rendered by the Department of Supply and Services	$7,879,446	$7,496,000
Interest on loans from Canada	353,103	208,313
Net losses on contracts	17,716	11,096
Bank charges	1,142	1,319
	8,251,407	7,716,728
Income		
Recovery of administrative costs from the Canadian International Development Agency	1,456,857	1,800,000
Interest earned on:		
Short-term bank deposits	489,520	320,063
Special progress payments to suppliers	28,280	2,913
	1,974,657	2,122,976
Net cost of operations before prior years' adjustment	6,276,750	5,593,752
Prior years' adjustment		19,029
Net cost of operations	$6,276,750	$5,612,781
Net cost of operations provided for by–		
Supply and Services Vote 20 (15 in 1973-74)	$6,422,589	$5,696,000
Less: Amount refundable to the Receiver General	145,839	83,219
	$6,276,750	$5,612,781

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1975

1. Accounting policy

   Translation of U.S. dollars

   At the year-end U.S. dollar balances included in the accounts are translated at the prevailing rate of exchange and any exchange difference is recorded in the account for Unrealized loss or gain on U.S. exchange. Realized exchange losses or gains on sale of U.S. dollars are transferred from this account to cost of operations.

2. Loan to supplier

   The loan is non-interest bearing. Repayments, calculated with reference to certain operations of the supplier, will commence in 1977.

3. Contract cost over-run

   A large contract negotiated on a ceiling price basis with a foreign government resulted in a cost over-run of $2,542,120 at March 31, 1975. The net over-run may be affected by the outcome of claims and counter-claims presently under litigation between Her Majesty and the aircraft designer.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

4. Loans from the Consolidated Revenue Fund
   These loans bear interest at rates varying from 6 5/16% to 9 5/16% per annum. Repayment is dependent upon working capital needs.

5. Remuneration of officers
   The Corporation has seven directors and five officers, one of whom is also a director. All are public servants and receive no remuneration from the Corporation.

6. Comparative figures
   The presentation of the 1974 figures has been amended to conform to the 1975 format.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6

June 25, 1975.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.
K1A 0S5

Dear Mr. Goyer,

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 3 to the financial statements, a contract negotiated on a ceiling price basis resulted in a cost over-run of $2,542,120 which is carried as an asset on the balance sheet at March 31, 1975. The cost over-run is the subject of litigation and it is uncertain whether the amount will be recovered in full.

In my opinion, subject to the recovery in full of the cost over-run under litigation, referred to in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN DAIRY COMMISSION

(*Established by the Canadian Dairy Commission Act*)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Deposit with the Receiver General	$31,644,015	$ 9,941,455
Accounts receivable	278,980	5,190,210
Receivable from provincial milk marketing boards	1,860,840	955,741
Inventories, at lower of cost or market value (Note 2)		
Butter	10,142,651	7,042,180
Skim milk powder	35,272,834	6,786,838
Casein		113,261
	45,415,485	13,942,279
	$79,199,320	$30,029,685

LIABILITIES	1975	1974
Prepayment on sales	$ 632,262	$ 482,349
Accounts payable	2,961,921	2,800,636
Subsidies payable to producers	28,701,160	19,899,318
Loans from Canada including accrued interest	32,150,766	1,868,147
	64,446,109	25,050,450
EQUITY OF CANADA		
Balance at beginning of year	4,979,235	11,751,429
Add: Operations for the year	9,773,976	(6,772,194)
Balance at end of year	14,753,211	4,979,235
	$79,199,320	$30,029,685

Approved by the Commission

ELLARD J. POWERS
Chairman

J. THIBAUDEAU
Vice-Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 9, 1975 to the Minister of Agriculture.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Parliamentary appropriations:		
Agricultural Stabilization Board–		
Agriculture Vote 20 (Vote 15 in 1974)	$251,100,000	$143,400,000
Agriculture Vote 45 (Vote 35 in 1974)	894,728	751,466
	251,994,728	144,151,466
Cost of operations:		
Dairy price support program		
Subsidies to producers on milk and cream for manufactured products	238,491,346	147,116,858
Loss on marketing operations (Schedule A)	2,745,626	2,311,754
Export assistance on marketing dairy products		
Skim milk powder	79,719	67,299
Cheese		(2,940)
Subsidy on skim milk diverted to production of casein		661,802
Miscellaneous expense	9,333	17,421
	241,326,024	150,172,194
Net administrative expense (Schedule B)	894,728	751,466
	242,220,752	150,923,660
Increase (decrease) during the year in Equity of Canada	$ 9,773,976	$ (6,772,194)

CANADIAN DAIRY COMMISSION—*Continued*

SCHEDULE A

SCHEDULE OF MARKETING OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975				
	Butter	Skim milk powder	Casein	Total	1974
Sales	$73,345,114	$44,897,876	$431,244	$118,674,234	$103,123,527
Levies on producers		12,743,486		12,743,486	8,011,670
	73,345,114	57,641,362	431,244	131,417,720	111,135,197
Cost of products sold (Note 2)	63,433,106	63,558,583	365,968	127,357,657	109,235,903
Gross profit (loss)	9,912,008	(5,917,221)	65,276	4,060,063	1,899,294
Expense:					
Storage	980,781	905,942		1,886,723	1,278,930
Freight	649,018	618,739		1,267,757	904,852
Handling	202,456	201,082		403,538	237,514
Miscellaneous	23,144	157,886	5	181,035	265,990
	1,855,399	1,883,649	5	3,739,053	2,687,286
	$ 8,056,609	$ (7,800,870)	$ 65,271	321,010	(787,992)
Interest on loans				3,066,636	1,523,762
Net loss on marketing operations				$ 2,745,626	$ 2,311,754

SCHEDULE B

SCHEDULE OF ADMINISTRATIVE EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Remuneration of members of the Commission	$ 93,543	$ 94,504
Employee salaries	430,212	331,766
Other personnel costs	61,203	63,909
Transportation and communications	61,648	40,736
Consultative Committee expense	20,218	21,840
Audit Services	80,000	80,000
Other professional and special services	42,255	28,346
Rentals	74,576	43,599
Repairs and maintenance	1,240	4,893
Utilities, materials and supplies	20,815	14,924
Acquisition of furniture and equipment	8,840	26,823
Miscellaneous	178	126
Subsidy processing and cheque issue services	617,445	519,000
	1,512,173	1,270,466
Less: Services provided by government departments without charge	617,445	519,000
Net administrative expense	$ 894,728	$ 751,466

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policy
   Purchases of furniture and equipment are recorded as an administrative expense in the year of acquisition.

2. Inventories
   The Commission purchases skim milk powder from processors at the Canadian market support price for sale outside of Canada. The world market price has recently been declining, resulting in the market value of the inventory of skim milk powder as at March 31, 1975 being $14,265,190 less than the Canadian market support price. The amount of the decrease has been reflected in the carrying value of the inventory and charged to the cost of products sold.

   As at March 31, 1975 commitments by the Commission to purchase skim milk powder produced prior to March 31, 1975 at current Canadian market support prices amounted to approximately $7,000,000. No provision has been made in the financial statements for losses which may result from these purchases at higher than export market prices.

CANADIAN DAIRY COMMISSION–*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6

June 9, 1975.

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.
K1A 0A6

Dear Mr. Whelan,

I have examined the balance sheet of the Canadian Dairy Commission as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN FILM DEVELOPMENT CORPORATION
(Established by the Canadian Film Development Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Accounts receivable	$ 92,755	$ 33,143
Prepaid expense	1,291	1,351
	94,046	34,494
Corporation's share of cost of feature films:		
In production	2,706,519	2,526,544
In distribution, less amounts written off		2,076,342
	2,706,519	4,602,886
Furniture and fixtures at cost	49,398	41,002
Less: Accumulated depreciation	27,476	22,203
	21,922	18,799
	$2,822,487	$4,656,179

LIABILITIES	1975	1974
Accounts payable	$ 990	$ 2,155
EQUITY OF CANADA		
Balance, per statement of equity	2,821,497	4,654,024
	$2,822,487	$4,656,179

The accompanying notes are an integral part of the financial statements.

Certified correct

MICHAEL SPENCER
Executive Director

Approved on behalf of the Corporation

GRATIEN GÉLINAS
Chairman

I have examined the above balance sheet and the related statements of operations, equity and changes in financial position and have reported thereon under date of August 7, 1975 to the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expenses:		
Corporation's share of costs of feature films:		
Films placed in distribution	$3,317,766	$3,760,603
Write-off of films in distribution at March 31, 1974 (Note 1(a))	2,076,342	
	5,394,108	3,760,603
Less: Income derived from films in distribution	865,011	777,154
	4,529 097	2,983,449
Administration:		
Salaries and employee benefits	182,480	158,426
Advisory fees including expenses	52,597	45,711
Rent, leasehold improvements and taxes	51,431	54,547
Printing, postage and general office expenses	44,096	35,186
Travel	28,822	24,597
Telephone and telegraph	13,755	9,759
Script readers' fees for scripts not accepted	11,495	20,510
Promotion and advertising	8,076	5,785
Depreciation	5,273	4,700
Professional and special services	4,198	3,054
	402,223	362,275
Net cost of operations	$4,931,320	$3,345,724

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance, beginning of year	$4,654,024	$5,301,984
Amount withdrawn from statutory appropriation during the year (Note 4)	3,099,958	2,697,015
Other	(1,165)	749
	3,098,793	2,697,764
	7,752,817	7,999,748
Net cost of operations for the year	4,931,320	3,345,724
Balance, end of year	$2,821,497	$4,654,024

The accompanying notes are an integral part of the financial statements.

CANADIAN FILM DEVELOPMENT CORPORATION—*Concluded*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Sources:		
Appropriation	$3,099,958	$2,697,015
Application:		
Net cost of operations	4,931,320	3,345,724
Items not requiring an outlay of funds:		
Depreciation	(5,273)	(4,700)
Write-off of films in distribution at March 31, 1974 (Note 1(a))	(2,076,342)	
	2,849,705	3,341,024
Increase (Decrease) in Corporation's share of cost of films in production	179,975	(617,939)
Purchase of furniture and equipment	8,396	3,149
Loss on disposal of furniture and equipment		1,393
Other	1,165	(749)
	3,039,241	2,726,878
Increase in working capital	60,717	(29,863)
Working capital at beginning of year	32,339	62,202
Working capital at end of year	$ 93,056	$ 32,339

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policy

(a) Corporation's share of cost of feature film production

During the year the Corporation adopted the policy of including in operations:

(i) income from films in distribution, and

(ii) its share of the cost of films when such are placed in distribution.

Accordingly there was an additional charge of $2,076,342 to the year's operations representing the write off of films in distribution as at March 31, 1974. Previously income was credited against the cost of feature films with net value charged to operations generally over a three year period.

(b) Equity of Canada

Amounts withdrawn from the statutory appropriation are added to the equity of Canada and the net cost of operations is charged thereto.

2. Future commitments

As at March 31, 1975, the Corporation:

(a) was committed to invest $522,318 in future Canadian feature film production, and

(b) has agreed in principle to invest $610,500 in future Canadian feature film productions subject to certain conditions being met by the applicants.

3. Remuneration of members and officers

Expense for the year includes remuneration of four members as members $7,375, and remuneration of two officers as officers, $58,971. One member is also an officer.

4. Statutory appropriation

By the provisions of the Canadian film Development Corporation Act $10,000,000 was appropriated from the Consolidated Revenue Fund to be withdrawn by the Corporation from time to time for the furtherance of its objects. This sum was increased to $20,000,000 in 1971-72. The status of the appropriation at March 31 is summarized as follows:

	1975	1974
Amount appropriated	$20,000,000	$20,000,000
Amount withdrawn in prior years	13,837,231	11,140,216
	6,162,769	8,859,784
Amount withdrawn during the year	3,099,958	2,697,015
Balance of appropriation at end of year	$ 3,062,811	$ 6,162,769

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6,
August 7, 1975.

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO

Dear Mr. Faulkner,

I have examined the balance sheet of Canadian Film Development Corporation as at March 31, 1975 and the statements of operations, equity and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles. Such principles were applied on a basis consistent with that of the preceding year, except for the change, with which we concur, in accounting for the Corporation's share of cost of feature films, as explained in Note 1 (a) to the financial statements.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN LIVESTOCK FEED BOARD
(Established by the Livestock Feed Assistance Act)

STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Freight assistance on feed grains	$20,478,978	$22,273,304
Special price assistance		822,379
	$20,478,978	$23,095,683
Administration:		
Salaries (Note 3)	376,777	293,353
Employee benefits	29,001	24,119
Accounting and cheque issue service	49,000	48,000
Travel and removal	46,358	34,522
Rentals–Accommodation	33,266	30,000
–Office equipment	8,386	7,540
Professional and special services	31,670	25,079
Telephone, telegraph and postage	29,350	21,203
Stationery and office supplies	20,528	19,349
Publication of reports	20,179	16,683
Office equipment and furnishings	13,660	7,511
Advisory Committee fees	6,900	7,800
Miscellaneous	3,453	3,639
Office renovations		3,286
	668,528	542,084
Total expenditure	$21,147,506	$23,637,767

	1975	1974
Total expenditure provided for by:		
Agriculture Vote 50 (1974–Vote 40)	$ 619,528	$ 464,084
Agriculture Vote 55 (1974–Vote 45)	20,478,978	22,273,304
Canadian Livestock Feed Board Account (Note 2)		822,379
Government Departments which provided certain major services without charge	49,000	78,000
	$21,147,506	$23,637,767

Certified correct:

PIERRE MORIN
Director of Finance

Approved on behalf of the Board:

ROGER PERREAULT
Chairman

I have examined the above Statement of Expenditure and have reported thereon under date of June 30, 1975 to the Minister of Agriculture and the Canadian Livestock Feed Board.

J. J. MACDONELL
Auditor General of Canada

CANADIAN LIVESTOCK FEED BOARD–*Concluded*

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1975

1. Accounting Policy
   Fixed Assets–
   The Board's fixed assets comprise office equipment and furniture which are expensed in the year of acquisition.

2. Reimbursement of Canadian Livestock Feed Board Account
   During the year the Canadian Livestock Feed Board Account was reimbursed from Agriculture Vote 55 in the amount of $822,379 for the special price assistance paid to certain livestock feeders in the previous year and which remained outstanding in the Account as at March 31, 1974. This charge to the Vote was in addition to the amounts paid for freight assistance on feed grains of $20,478,978.

3. Executive Remuneration
   Included in salaries for 1974/75 is remuneration of three members as members–$22,662 (1973/74–$17,500) and six officers as officers–$157,299 (1973/74–$125,083). One officer is also a member.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6
June 30, 1975.

TO: THE MINISTER OF AGRICULTURE
AND
THE CANADIAN LIVESTOCK FEED BOARD

Gentlemen,

I have examined the statement of expenditure of the Canadian Livestock Feed Board for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the financial statement gives a true and fair view of the results of the Board's operations for the year ended March 31, 1975, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN NATIONAL RAILWAYS

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31

ASSETS	1974	1973
Current Assets		
Cash	$ 4,036,853	$ 6,444,078
Accounts receivable	229,085,990	205,694,025
Material and supplies	134,078,853	93,328,399
Other current assets	122,422,954	85,099,170
	489,624,650	390,565,672
Insurance Fund	11,447,871	11,077,967
Investments in Affiliated Companies not Consolidated		
Air Canada	382,819,500	382,819,500
Jointly operated companies	58,920,929	56,270,275
	441,740,429	439,089,775
Property Investment		
Road	3,370,890,719	3,223,278,458
Equipment	1,612,107,615	1,563,177,818
Other physical properties	209,428,553	189,064,954
	5,192,426,887	4,975,521,230
Less recorded depreciation	1,547,720,618	1,452,921,933
	3,644,706,269	3,522,599,297
Other Assets and Deferred Charges		
Other investments	7,469,798	5,836,559
Unamortized discount on long term debt	5,898,860	6,801,314
Other assets	4,283,993	2,590,897
Deferred charges	38,148,607	30,626,107
	55,801,258	45,854,877
	$4,643,320,477	$4,409,187,588

LIABILITIES	1974	1973
Current Liabilities		
Bank loans	$ 128,000,000	$ 106,000,000
Accounts payable	205,404,532	185,933,358
Accrued charges	119,722,839	84,266,184
Other current liabilities	41,928,042	32,017,726
	495,055,413	408,217,268
Provision for Insurance	11,447,871	11,077,967
Other Liabilities and Deferred Credits	79,095,493	67,611,003
Long Term Debt		
Bonds	598,252,764	805,498,264
Government of Canada loans	1,292,573,574	1,088,897,514
	1,890,826,338	1,894,395,778
SHAREHOLDERS' EQUITY		
Government of Canada		
6,000,000 shares of no par value capital stock of Canadian National Railway Company	359,963,017	359,963,017
1,374,190,381 shares of 4% preferred stock of Canadian National Railway Company	1,374,190,381	1,235,180,591
Capital investment of Government of Canada in the Canadian Government Railways	428,396,779	428,396,779
	2,162,550,177	2,023,540,387
Capital Stock of Subsidiary Companies Owned by Public	4,345,185	4,345,185
	2,166,895,362	2,027,885,572
	$4,643,320,477	$4,409,187,588

S. D. H. THOMAS,
Comptroller.

CANADIAN NATIONAL RAILWAYS–*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1974

Note 1: Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel, latest invoice price for new materials in general stores and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Note 2: Investments in Affiliated Companies not Consolidated

Air Canada –

Canadian National owns all of the issued capital stock of Air Canada. Air Canada reports directly to the Government of Canada through the Minister of Transport. Its accounts are published separately and are not consolidated with those of Canadian National, and equity accounting has not been applied. The composition of Canadian National's investment in Air Canada, which is carried at cost, is

Capital Stock	$ 5,000,000
Debentures	95,086,000
Advances	282,733,500
	$382,819,500

Jointly Operated Companies –

Investments in jointly operated companies are accounted for on the equity method, where appropriate. Investments in the remaining companies are carried at an aggregate amount of $3,166,058. Canadian National's equity in the net income of companies accounted for on the equity method included in other income in 1974 was $3,503,473. The investments in jointly-operated companies as at December 31, 1974 are:

Chicago & Western Indiana Railroad Company	$ 8,695,498
The Detroit & Toledo Shore Line Railroad Company	6,463,161
Northern Alberta Railways Company	28,091,048
The Toronto Terminals Railway Company	9,235,400
Other	6,435,822
	$58,920,929

Note 3: Property Investment

Additions since January 1, 1923 have been recorded at cost and properties and equipment brought into the System at January 1, 1923 are included at the values appearing in the books of the several railways now comprised in the System to the extent that these have not been retired or replaced.

Depreciation on Canadian Lines: Depreciation accounting as adopted for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956 has been continued in 1974. The depreciation rates used are based on the estimated service life of the properties but do not provide for depreciation which was not recorded in prior years under the replacement and retirement accounting principles then in force.

Depreciation on U.S. Lines: Replacement accounting for track and depreciation accounting for other properties except land have been continued in accordance with the regulations of the interstate Commerce Commission. For properties not subject to the regulations of the Commission, depreciation accounting on a straight-line basis has been continued in 1974.

Note 4: Capital Stock

(a) The capital stock of the Canadian National Railway Company (other than the four per cent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

(b) During 1974, purchases by the Government of Canada of four per cent preferred stock of the Company were authorized by the Canadian National Railways Financing and Guarantee Act, 1973 and Appropriation Act No. 4, 1974 and the sale of 139,009,790 shares of such stock in the amount of $139,009,790 in respect of the years 1972, 1973 and 1974 was recorded in the Company's accounts.

Note 5: Pension Funds

The Company is liquidating the unfunded liabilities under its Pension Plans by making annual payments of both principal and interest as required by the Pension Benefits Standards Act. These payments have been charged to System expenses. As at December 31, 1974, based on the latest actuarial reviews, the unfunded liabilities, aggregating $745,482,703 are being liquidated by annual payments through September 30, 2027.

CANADIAN NATIONAL RAILWAYS–*Continued*

Note 6: Long Term Debt

Rate %	Maturity (See Notes)		Currency in which Payable	Outstanding as at December 31 1974	1973
Bonds					
3¾	Feb. 1, 1974	Canadian National 20 Year Bonds	Canadian	$	$ 200,000,000
2¾	June 15, 1975	(a) Canadian National 25 Year Bonds	U.S.	6,000,000	6,000,000
5	May 15, 1977	(b) Canadian National 18 Year Bonds	Canadian	72,710,500	74,438,500
4	Feb. 1, 1981	Canadian National 23 Year Bonds	Canadian	300,000,000	300,000,000
5¾	Jan. 1, 1985	(b) Canadian National 25 Year Bonds	Canadian	84,032,000	86,032,000
5	Oct. 1, 1987	(b) Canadian National 27 Year Bonds	Canadian	133,486,500	137,004,000
5½	Perpetual	Buffalo and Lake Huron 1st Mortgage Bonds	Sterling	795,366	795,366
5½	Perpetual	Buffalo and Lake Huron 2nd Mortgage Bonds	Sterling	1,228,398	1,228,398
Total Bonds				598,252,764	805,498,264
Government of Canada Loans					
Canadian Government Railways: Advances for Working Capital			Canadian	16,983,762	16,983,762
Financing and Guarantee Acts: Loans			Canadian	256,046,312	252,370,252
Refunding Act, 1955: Loans for Debt Redemption			Canadian	1,019,543,500	819,543,500
Total Government of Canada Loans				1,292,573,574	1,088,897,514
Total Long Term Debt				$1,890,826,338	$1,894,395,778

Notes: (a) Callable at par.
(b) Amounts of ½% may be purchased quarterly through Purchase Funds operated under the conditions of each issue.

Note 7: Subsidies

(a) Carload freight services revenues include $71.6 million in 1974 and $27 million in 1973 in respect of partial compensation from the Government of Canada for revenues foregone due to not implementing general rate increases in 1974 and 1973.

(b) Payments under the Railway Act include amounts paid by the Government of Canada under authority of that Act in respect of certain uneconomic operations, services and prescribed rates (At & East) which railways are thereby required to maintain. Claims cannot, in all cases, be filed before the end of the year in which the related losses occurred. The amounts are recognized in the accounts when they are approved for payment.

Note 8: Major Commitments

Rental commitments under railway rolling stock lease arrangements for varying periods through to 1994 amount to approximately $683 million.

Note 9: Restatement of Comparative Figures

During 1974, changes were made to improve the classification of certain items and for comparative purposes the related figures for 1973 have been restated.

CANADIAN NATIONAL RAILWAYS—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31

	1974	1973
Funds Provided		
Deficit for the year	$ (37,732,650)	$ (21,324,055)
Add back items not requiring the current outlay of funds		
– depreciation	136,707,046	130,217,075
– other	(1,112,545)	5,352,231
Net funds from operations	97,861,851	114,245,251
Retained proceeds from properties retired	21,336,986	17,660,561
Sale of 4% preferred stock	139,009,790	
Government of Canada in respect of deficit for the year	37,732,650	21,324,055
Temporary government loans, as authorized by CNR Refunding Act 1955, for payment of outstanding securities of Canadian National at maturity	200,000,000	
Temporary government loans, as authorized by CNR Financing and Guarantee Acts of 1941 and 1942, for purchase of unmatured securities of Canadian National, as required by conditions of their issue	3,676,060	6,444,657
Total funds provided	499,617,337	159,674,524
Funds Used		
Additions to property investment	280,151,004	193,684,973
Investments in affiliated companies		791,902
Retirement of matured securities of Canadian National	200,000,000	
Purchase of unmatured securities of Canadian National, as required by conditions of their issue	7,245,500	6,057,500
Total funds used	487,396,504	200,534,375
Increase or (Decrease) in Working Capital	$ 12,220,833	$ (40,859,851)

CONSOLIDATED INCOME STATEMENT FOR THE YEAR ENDED DECEMBER 31

	1974	1973
Railway Operating Revenues		
Carload freight services	$1,219,063,283	$1,021,334,774
Express services	104,305,911	84,789,509
Intermodal services	89,976,236	67,653,404
Passenger services	79,062,684	55,630,169
All other services	109,046,336	77,865,929
Payments under the Railway Act	124,530,711	93,566,155
Total Railway Operating Revenues	1,725,985,161	1,400,839,940
Railway Operating Expenses		
Road maintenance	268,683,471	212,818,240
Equipment maintenance	282,110,142	246,579,040
Transportation	698,372,751	548,431,667
Sales	37,958,326	32,717,600
Miscellaneous operations	123,184,421	86,632,349
General	182,321,973	164,820,313
Taxes	68,882,213	55,832,158
Equipment and joint facility rents	47,634,871	37,368,486
Total Railway Operating Expenses	1,709,148,168	1,385,199,853
Net Railway Operating Income	16,836,993	15,640,087
Other Income		
Net income from:		
Telecommunications department	18,173,903	16,998,510
Hotels	4,399,703	4,403,949
Separately operated trucking companies	4,419,616	3,354,274
Other sources	8,106,393	8,108,729
Total Other Income	35,099,615	32,865,462
Net Income before Interest on Debt	51,936,608	48,505,549
Interest Charges		
Total interest on debt	112,277,321	91,707,388
Less interest received on loans to Air Canada	22,608,063	21,877,784
Net Interest on Debt	89,669,258	69,829,604
Deficit	$ 37,732,650	$ 21,324,055

CANADIAN NATIONAL RAILWAYS–*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1974 and the consolidated statements of income and changes in financial position for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, except that depreciation was not recorded in earlier years as referred to in note 3, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1974 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

COOPERS & LYBRAND,
Chartered Accountants.

February 21, 1975.

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST

Montreal, February 25, 1975

THE HONOURABLE D. C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Dear Mr. Minister:

In conformity with Section 17 of the Canadian National Railways Capital Revision Act, 1952, the Trustees of the Canadian National Railways Securities Trust submit the following report for the calendar year 1974.

There were no transactions during the year affecting the collateral securities held by the Securities Trust.

The Trustees present herewith the Balance Sheet as at December 31, 1974.

Yours sincerely,

N. J. MACMILLAN
For the Trustees

BALANCE SHEET AS AT DECEMBER 31ST, 1974

Claims for Principal of Loans–			Capital Stock Owned by Canadian National Railway Company – 5,000,000 shares of no par value capital stock	$ 341,963,017 02
Canadian Northern Railway	$312,334,805 10		Amount by which the book value of claims and interest thereon exceeded the initial stated values as of January 1st, 1937	948,604,757 39
Grand Trunk Railway	118,582,182 33			
Grand Trunk Pacific Railway	116,006,599 08			
Canadian National Railway Company	96,936,971 75	$ 643,860,558 26		
Claims for Interest on Loans–				
Canadian Northern Railway	$309,702,897 65			
Grand Trunk Railway	103,250,802 95			
Grand Trunk Pacific Railway	107,326,622 84			
Canadian National Railway Company	54,501,313 57	574,781,637 01		
Transactions of Canadian National Railway System subsequent to January 1st, 1937, affecting the book value of the capital stock of the Securities Trust		71,925,579 14		
Securities Held–				
Collateral Securities – Schedule A1		$1,290,567,774 41		$1,290,567,774 41

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST–*Concluded*

SUMMARY OF INDEBTEDNESS TRANSFERRED FROM THE GOVERNMENT OF CANADA TO THE SECURITIES TRUST

Loans Outstanding		*Notes and Collateral Held*	
CANADIAN NORTHERN RAILWAY:			
3½% Loan, Chapter 6, 1911	$ 2,396,099 68	None. Charge is on premises mortgaged October 4, 1911.	
4% Loan, Chapter 20, 1914	5,294,000 02	None.	
5% Loan, Chapter 4, 1915	10,000,000 00	None.	
6% Loan, Chapter 29, 1916	15,000,000 00	Mortgages dated June 23 and June 26, 1916.	
6% Loan, Chapter 24, 1917	25,000,000 00	6% Demand Notes	$33,012,414 32
6% Loan, Vote 110, 1918	25,000,000 00	6% Demand Notes	27,203,003 65
6% Loan, Vote 108, 1919	35,000,000 00	6% Demand Notes	40,031,122 27
6% Loan, Vote 127, 1920	48,611,077 00	6% Demand Notes	53,008,779 65
6% Loan, Vote 126, 1921	44,419,806 42	6% Demand Notes	50,259,312 47
6% Loan, Vote 136, 1922	42,800,000 00	6% Demand Notes	46,691,634 60
6% Loan, War Measures Act, 1918	1,887,821 16	6% Demand Notes	5,700,000 00
6% Equipment Loan, Chapter 38, 1918	56,926,000 82	3½% Debentures Stocks	5,109,999 99
Mortgage covering Loans above		6% Demand Notes	56,858,496 44
		Mortgage dated November 16, 1917	
Total Canadian Northern	$312,334,805 10		
GRAND TRUNK RAILWAYS:			
6% Loan, Vote 478, 1920	$ 25,000,000 00	6% Demand Notes	$25,479,226 97
6% Loan, Vote 126, 1921	55,293,435 18	6% Demand Notes	56,646,816 12
6% Loan, Vote 137, 1922	23,288,747 15	6% Demand Notes	23,288,747 15
4% Loan to G.T. Pacific, Chapter 23, 1913, guaranteed by Grand Trunk	15,000,000 00	4% Demand Notes	15,000,000 00
		4% G.T.P. Debentures	15,000,000 00
Total Grand Trunk	$118,582,182 33		
GRAND TRUNK PACIFIC RAILWAY:			
3% Bonds, Chapter 24, 1913	$ 33,048,000 00	3% 1st Mortgage Bonds	$33,048,000 00
6% Loan, Chapter 4, 1915	6,000,000 00	4% Sterling Bonds	7,499,952 00
6% Loan, Vote 441, 1916	7,081,783 45	Mortgage, June 28, 1916	
6% Loan, Vote 444, 1917	5,038,053 72	Mortgage, October 18, 1917	
6% Loan, Vote 110, 1918	7,471,399 93	Mortgage, October 18, 1917	
Receiver's Advances, P.C. 635, March 26, 1919	45,764,162 35	Receiver's Certificates	53,339,162 74
Interest guaranteed by Govt. of Canada	8,704,662 65	Cremation Certificates, coupons destroyed	8,698,170 42
Interest guaranteed by Provinces of Alberta and Saskatchewan	2,898,536 98	Cremation Certificates, coupons destroyed	2,925,723 88
Total Grand Trunk Pacific	$116,006,599 08		

Loans Outstanding		*Notes and Collateral Held*	
Canadian National Railway Company			
6% Loan, Vote 139, 1923	$ 24,550,000 00	6% Canadian Northern Demand Note	$12,655,019 57
		G.T.P. Receiver's Certificates	3,313,530 01
		G.T.P. Interest Coupons (Cremation Certificates)	1,530,831 96
5% Loan, Vote 137, 1924	10,000,000 00	5% Canadian Northern Demand Note	1,318,315 86
		G.T.P. Receiver's Certificates	4,691,173 58
		G.T.P. Interest Coupon (Cremation Certificates)	1,530,822 24
5% Loan, Vote 377, 1925	10,000,000 00	5% Canadian Northern Demand Note	9,496,718 21
		G.T.P. Receiver's Certificates Cr	1,422,425 17
		G.T.P. Interest Coupons (Cremation Certificates)	1,530,802 80
5% Loan, Vote 372, 1926	10,000,000 00	5% Canadian Northern Demand Note	9,062,624 30
		G.T.P. Receiver's Certificates Cr	364,898 78
		G.T.P. Interest Coupons (Cremation Certificates)	1,530,880 56
5% Loan, Vote 336, 1929	2,932,652 91	5% Canadian National Railway Company Demand Notes	2,932,652 91
5% and 5¼% Loans, Chapter 22, 1931	29,910,400 85	5% and 5¼% Canadian National Railway Company Demand Notes	29,910,400 85
5¼% Loans, Chapter 6, 1932	11,210,815 56	5¼% Canadian National Railway Company Demand Notes	11,210,815 56
Less: adjustment authorized by the Capital Revision Act, 1937 Cr	1,666,897 57		
Total Canadian National Railway Company	$ 96,936,971 75		
Total Loans	$643,860,558 26		

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

(*Incorporated under the Canada Corporations Act*)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Cash	$ 1,375	$ 1,347
Deposit with Receiver General	95,000	95,000
Agreement of Sale of Vessels – Final instalment due August 19, 1963 under terms of a letter of credit confirmed by the Bank of America – payment prohibited by the Cuban Assets Control Regulations of the United States of America dated July 8, 1963	470,400	470,400
	$566,775	$566,747

LIABILITIES		1974	1973
Accounts Payable		$ 70	$ 70
Matured Bonds – unclaimed		14,025	14,025
Undistributed Capital arising on reduction of Capital stock		324,024	324,024
CAPITAL			
Capital Stock:			
Authorized, issued and fully paid – 10 shares of $100 each, less discount of $24		976	976
Capital Surplus:			
Balance as at January 1	$227,652		
Add: Bank interest	40		
	227,692		
Less: Sundry expenses	12		
		227,680	227,652
		$566,775	$566,747

Approved on behalf of the Board

A. G. IRVINE
Director

F. G. HEPBURN
Director

I have examined the above balance sheet and have reported thereon under date of April 15, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
April 15, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.
K1A 0N5

Dear Mr. Marchand,

I have examined the balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1974. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion this financial statement gives a true and fair view of the financial position of the Company as at December 31, 1974, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statement is in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION

(Established by the Canadian Overseas Telecommunications Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current:		
Cash	$ 150,627	$ 127,622
Short-term deposits	20,800,000	11,237,328
Accounts receivable	22,688,767	15,701,027
Prepaid expenses	1,346,430	205,113
	44,985,824	27,271,090
Capital Assets, at cost: (Note 3)		
Land and buildings	16,560,930	15,945,335
Cable systems and technical equipment	163,071,828	154,616,838
International satellite system—space segment	16,707,693	15,253,643
Preliminary project development costs	500,016	
	196,840,467	185,815,816
Less: Accumulated depreciation	80,393,675	70,597,316
	116,446,792	115,218,500
	$161,432,616	$142,489,590

LIABILITIES	1975	1974
Current:		
Accounts payable	$ 29,463,847	$ 22,700,335
Estimated amounts due to Commonwealth Network (Note 2c)	10,239,735	5,050,882
Advances from Canada repayable within one year	2,798,484	8,665,331
Income taxes payable	1,700,220	(1,779,407)
	44,202,286	34,637,141
Deferred income tax	10,732,832	9,353,532
Equity of Canada		
Advances under Section 12 of the Act (Note 4)	32,388,810	41,054,141
Less: Amount repayable within one year	2,798,484	8,665,331
	29,590,326	32,388,810
Retained earnings:		
Appropriation for cable maintenance	500,000	
Unappropriated per Statement of Retained Earnings	76,407,172	66,110,107
	76,907,172	66,110,107
	106,497,498	98,498,917
	$161,432,616	$142,489,590

The accompanying notes are an integral part of the financial statements.

Certified Correct:

J. C. DELORME
President and General Manager

Approved:

P. ANN TOMLINSON
Director

JOSEPH H. COHEN
Director

I have examined the above Balance Sheet and the related Statements of Retained Earnings, Income and Expense and changes in financial position and have reported thereon under date of June 30, 1975 to the Minister of Communications.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year		
As previously reported	$66,923,467	$56,765,577
Adjustment: Commonwealth Network recovery (Note 2b)	(813,360)	
As restated	66,110,107	56,765,577
Net income for year, per Statement of Income and Expense	10,797,065	9,344,530
	76,907,172	66,110,107
Less: appropriation to cable maintenance reserve	500,000	
Balance at end of year	$76,407,172	$66,110,107

The accompanying notes are an integral part of the financial statements.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
INCOME:		
Telegraph, telephone, telex, circuit rentals, satellite and estimated share of Commonwealth Network revenue	$61,085,944	$47,068,864
EXPENSE:		
Operating salaries and wages	8,708,428	6,906,373
Administrative salaries	5,461,802	4,022,504
Employees' Benefits	1,226,627	1,086,281
Depreciation	10,598,558	8,934,832
Rental of circuits	9,542,476	6,156,727
Maintenance and repairs-plant and equipment	3,988,600	4,610,114
Estimated cost of share of Commonwealth Network revenue	3,199,960	2,333,450
Non-recoverable portion of ship operating costs (Note 5)	2,019,075	
Interest	1,988,748	2,057,976
Other operating and administrative expenses	4,973,361	3,719,725
	51,707,635	39,827,982
Deduct:		
Estimated amount recoverable from Commonwealth Network (Note 2b)	10,230,622	7,764,350
Portion of expense capitalized	2,352,834	3,228,003
	12,583,456	10,992,353
	39,124,179	28,835,629
Net income before tax	21,961,765	18,233,235
INCOME TAX:		
Current	9,785,400	5,855,480
Deferred	1,379,300	3,033,225
	11,164,700	8,888,705
Net income for the year	$10,797,065	$ 9,344,530

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
SOURCE OF FUNDS		
Net income for the year	$10,797,065	$ 9,344,530
Expenses not requiring cash outlay:		
Depreciation and amortization	10,598,558	8,934,832
Increase in deferred income tax	1,379,300	3,033,225
Funds from operations	22,774,923	21,312,587
Sale of capital assets	5,238,356	4,954,641
Advances from Canada		6,000,000
	28,013,279	32,267,228
APPLICATION OF FUNDS		
Purchase of capital assets	17,065,206	37,333,593
Current portion of advances from Canada	2,798,484	8,665,331
	19,863,690	45,998,924
Increase (decrease) in working capital	8,149,589	(13,731,696)
Working capital (deficiency) at beginning of year	(7,366,051)	6,365,645
Working capital (deficiency) at end of year	$ 783,538	$ (7,366,051)

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1975

1. Accounting Policy

a) Capital assets and depreciation--

Capital assets are stated at acquisition cost and to a large extent represent the Corporation's investment in transoceanic cable and satellite systems, including ancillary equipment, that are owned either jointly with other partners or outright by the Corporation. Depreciation is provided on a straight line basis over the estimated useful life of the assets.

b) Foreign currencies--

Accounts receivable and accounts payable in foreign currencies have been translated to Canadian funds at exchange rates prevailing at the end of the month of billing. There are no material variations between the amounts reflected in the books of account and that determined on the basis of the exchange rates prevailing at March 31.

c) Revenue--

The Corporation reflects in its Financial Statements its share of the income earned from facilities either owned jointly with other partners or outright by the Corporation.

d) Capitalization of expenses--

Salaries and related employee benefits are capitalized in proportion to the time spent on capital projects by members of the engineering and operations staffs.

Interest on projects in progress involving a construction period in excess of 12 months is capitalized at rates existing at the close of each quarter on the total amount expended to the end of the quarter.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Continued*

e) Income Tax–

Since the Corporation is a Canadian Crown Corporation, it is not subject to the payment of provincial income tax. In calculating its liability for federal income tax it claims the maximum capital cost allowance permitted under the Income Tax Act although it records depreciation on a straight line basis in its accounts, based on the expected useful life of its capital assets. As a result the deferred income tax account is credited with the income tax which would otherwise be payable on the excess of capital cost allowance over depreciation and is charged when the reverse situation pertains.

2. Shared Facilities–Commonwealth Network and Others

a) Under the financial arrangements relating to partnership facilities adopted by the Commonwealth Telecommunication Organization:

(i) income arising from traffic between partners generally is shared equally between them;

(ii) income arising from traffic transitting a partner is shared by the partners in proportion to the total volume of traffic put on the system by them;

(iii) expense of the partners is shared in proportion to the volume of traffic put on the system by them.

b) The expenses recoverable from the Commonwealth Network of $10,230,622 reflected in the statement of income and expense is management's best estimate of the anticipated recovery for the year. The actual recovery for a year is only determined after all partners have submitted audited financial statements, setting forth their actual figures in accordance with the terms of the covering agreement. Further information was received during the year to the effect that certain of the bases used in estimating the recovery for the year ended March 31, 1974 were no longer valid. Accordingly a charge of $813,360 was made to retained earnings, which amount reflects both the reduction in the estimated recovery and the resultant decrease in income taxes for that year.

c) The estimated amounts due to the Commonwealth Telecommunication Network comprise:

(i) $4,238,465 with respect to the amount by which instalments received for the years yet to be finalized and which ended prior to April 1, 1973 exceeded the estimated amount recoverable recorded in the books of account. This amount relates to the arrangements that existed prior to April 1, 1973 which were known as Wayleave I and Wayleave II. All years have been finalized up to March 31, 1968 for Wayleave I and up to March 31, 1965 for Wayleave II. Since the Corporation is not certain when the years subsequent to these dates will be finalized and since the final results cannot be predicted in advance it has continued to follow the adopted practice of effecting adjustments only at the time that final figures are determined; and

(ii) $6,001,270 with respect to the amount by which the instalments received for the two years ended March 31, 1975 exceeded management's best estimate of the amount recoverable for these years under the new arrangements. However there is no precise information available as to the actual amount recoverable for either of these years.

d) The Corporation has also entered into an agreement with other partners in the International Satellite System for the use of facilities and the sharing of net revenues in relation to the amount of capital contributed.

3. Cost of Completing Capital Projects

As at March 31, 1975, the estimated cost of completing capital projects, as approved by the Governor in Council, amounted to approximately $85,000,000 of which $34,000,000 relates to the year 1975/76.

4. Advances from Canada

The advances from Canada, under Section 12 of the Act, bear interest at rates varying between 3 1/2% to 6 3/4% and are repayable in semi-annual instalments over varying periods extending to 1998, in accordance with the terms and conditions laid down by the Governor in Council.

5. Cost of Fire Damage Repairs and Expenses

The estimated cost of $3,500,000 of repairing the fire damage that occurred on board the Canadian Coast Guard Ship John Cabot on September 10, 1974 is covered by fire insurance. The fire occurred during the period that the vessel was under lease from the Ministry of Transport for the purpose of effecting cable repairs and, in accordance with the covering agreement, the Corporation is responsible for the ongoing expenses during the period that it is not operational. Such expenses amounted to $2,019,075 for the year and are reflected in the statement of income and expense. It is anticipated that the repairs will be completed prior to March 31, 1976.

6. Executive Remuneration

Included in expense for 1975 is remuneration of 6 directors, as directors, $2,800 (1974–$3,200) and of 11 officers, as officers, $418,344 (1974–$337,478). One officer is also a director.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6.

June 30, 1975.

THE HONOURABLE GÉRARD PELLETIER, P.C., M.P.,
MINISTER OF COMMUNICATIONS,
OTTAWA, ONTARIO.
K1A 0C8

Dear Mr. Pelletier,

I have examined the balance sheet of Canadian Overseas Telecommunication Corporation as at March 31, 1975 and the statements of income and expense, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations and changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets:		
Cash	$ 11,182	$ 34,506
Accounts receivable	128,995	94,076
Interest accrued on investments	6,944	11,569
Total current assets	147,121	140,151
Investments in bonds of, or guaranteed by, Canada, at cost (market value, 1975, $477,937; 1974, $607,575)	524,062	675,813
Prepaid promotion expense		72,500
Patent rights at nominal value (Note 2)	1	1
Experimental equipment on loan to licensees, under shared development program, at nominal value (Note 3)	1	1
	$671,185	$888,466

LIABILITIES	1975	1974
Current liabilities:		
Accounts payable	$246,946	$247,567
Royalties paid in advance	500	
Total current liabilities	247,446	247,567
SHAREHOLDERS' EQUITY		
Capital stock:		
Authorized–10,000 shares of no par value		
Issued–5,000 shares, fully paid	296,199	296,199
Surplus:		
Balance at beginning of year	344,700	392,946
Deduct: Excess of expense over income for the year, per statement of income and expense	217,160	48,246
Balance at end of year	127,540	344,700
	423,739	640,899
	$671,185	$888,466

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

W. G. SCHNEIDER
Director

B. G. BARROW
Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of May 15, 1975 to the Chairman of the Committee of the Privy Council on Scientific and Industrial Research.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income:		
Royalties and licensing fees	$677,629	$656,596
Less: Awards to inventors	60,518	57,663
Payable to third parties in accordance with agreements	179,506	165,500
	240,024	223,163
	437,605	433,433
Interest earned	46,792	54,975
Service charges under agency agreements	40,673	28,189
Development assistance recovered	29,896	51,912
	554,966	568,509
Expense:		
Salaries	379,589	363,414
Patent agents' fees and other patenting costs (net)	126,016	93,981
Amortization of promotion expense (Note 7)	72,500	10,000
Accommodation, equipment and other rentals	56,384	54,253
Development assistance	30,896	30,682
Drug screening	28,409	
Professional and special services	22,057	13,980
Office supplies, printing, equipment and furnishings	20,346	19,555
Travel	12,533	11,882
Services provided by National Research Council of Canada	11,534	10,025
Communications	10,590	7,220
Miscellaneous	1,272	1,763
	772,126	616,755
Excess of expense over income	$217,160	$ 48,246

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1975

1. Accounting policies

   Industrial and intellectual property rights

   Expenditures relating to the acquisition, protection, licensing and maintenance of industrial and intellectual property rights are charged to expense as incurred and income, if any, derived from these patent rights is recorded when reported by the licensee.

   Development expenditures

   Expenditures for development assistance and equipment under development contracts are charged to expense as incurred and any recoveries are recorded as income in the year received.

   Furniture, equipment and depreciation

   Expenditures for furniture and equipment are charged to expense; accordingly, no depreciation charge is recorded.

2. To date, from 1948, the Corporation has expended approximately $1,220,900 on unexpired patent rights for inventions.

3. The cost value of equipment purchased under active development contracts amounts to $148,500, $25,000 of which was expended under a contract in 1974-75 to be recovered in 1975-76.

4. Salaries for 1974-75 include remuneration of directors as directors, $2,250 (1973-74 – $4,000), and remuneration of officers as officers, $69,250 (1973-74 – $50,700). The Corporation has twelve directors and five officers. Two officers are also directors.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

5. Not reflected in the financial statements are royalties due over a period of years under an agreement with a foreign licensee and in dispute because of differences between that licensee and a third party government and others using the invention. A settlement is being negotiated whereby the licensee has agreed to pay the Corporation a total of $166,150 by instalments with the total amount fully paid by March 31, 1978.

6. A contingent liability of approximately $36,000 exists with respect to taxes not deducted at the source from royalties remitted by a foreign licensee.

7. During the year the unamortized balance of prepaid promotion expense was written off although royalty payments are expected to continue for the remaining life of the main patent. To date royalty income exceeds the total promotion expense originally incurred.

8. On April 15, 1975, a foreign government approved a royalty agreement which resulted in a royalty collection of $190,000, 50% of which is to be paid to the former patent owner.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6,
May 15, 1975.

THE HONOURABLE CHARLES M. DRURY,
P.C., C.B.E., D.S.O., Q.C., M.P.,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL
ON SCIENTIFIC AND INDUSTRIAL RESEARCH,
OTTAWA, ONTARIO.
K1A 0A6

Dear Mr. Drury,

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1975 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

CANADIAN SALTFISH CORPORATION

(Established by the Saltfish Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current Assets		
Cash	$ 276,232	$3,399,852
Accounts receivable–		
Trade	692,567	920,481
Agents, fishermen and other	253,358	234,015
Inventories		
Fish, at processed cost	863,923	247,099
Packages and supplies, at cost	174,245	61,053
Salt, at cost less allowance for spoilage	156,583	71,266
Prepaid expense	154,150	66,485
Total current assets	2,571,058	5,000,251
Long-term Receivables	93,272	97,370
Fixed Assets, at cost		
Production equipment	751,886	274,240
Furniture and equipment	48,546	46,215
Leasehold improvements	38,997	38,997
	839,429	359,452
Less: Accumulated depreciation	169,659	85,282
	669,770	274,170
Deposit on equipment (Note 2)	291,830	353,964
	961,600	628,134
	$3,625,930	$5,725,755

LIABILITIES	1975	1974
Current Liabilities		
Accounts payable and accrued liabilities	$ 580,010	$ 353,627
Current portion of long-term liability	407,000	2,236,500
Total current liabilities	987,010	2,590,127
Long-term Liability		
Loans from Canada (Note 3)	814,000	1,228,500
	1,801,010	3,818,627
EQUITY		
Appropriated Earnings (Note 5)		
Reserves for:		
General contingencies	500,000	500,000
Processing and quality improvements	250,000	350,000
Research and development	213,688	52,358
Repayment of loan indebtedness	407,000	136,500
Reinvestment in fixed assets	54,000	
	1,424,688	1,038.858
Balance of Earnings Available for Distribution to Fishermen and Producers	400,232	868,270
	1,824,920	1,907,128
	$3,625,930	$5,725,755

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

L. S. BRADBURY
Director

J. W. CONWAY
Director

I have examined the above balance sheet and related statements of operations and earnings available for distribution to fishermen and producers and changes in financial position and have reported thereon under date of June 19, 1975 to the Minister of State for Fisheries.

J. J. MACDONELL
Auditor General of Canada

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND EARNINGS AVAILABLE FOR DISTRIBUTION TO FISHERMEN AND PRODUCERS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Sales (Note 4)	$8,074,899	$8,450,516
Cost of Sales		
Product costs	5,676,904	5,329,512
Transportation, storage and packages	544,137	569,521
Other buying costs	224,508	148,454
	6,445,549	6,047,487
Gross Margin	1,629,350	2,403,029
Direct Selling Expenses		
Salaries	104,476	86,573
Telephone, telegrams and cables	21,350	15,143
Travelling	20,264	11,915
Other	8,934	5,309
	155,024	118,940
Administrative Expenses		
Salaries and employee benefits	204,136	170,827
Rent	34,671	38,335
Postage, printing and stationery	11,899	5,314
Depreciation	9,709	9,243
Grant in lieu of municipal taxes	5,850	5,584
Amortization	1,579	9,474
Other	70,179	30,202
	338,023	268,979
Production and Market Fluctuations	257,746	257,759
Production and Quality Improvements	160,844	
Research and Development	26,646	77,520
	445,236	335,279
Interest Expense	105,606	105,888
	1,043,889	829,086
Income from Operations	585,461	1,573,943
Other Income–Net	87,976	52,358
Net Income for Year	673,437	1,626,301
Earnings Available for Distribution to Fishermen and Producers–		
Balance beginning of year	868,270	225,236
Less payments made in distribution to fishermen and producers	755,645	214,698
	112,625	10,538
	786,062	1,636,839
Appropriations of earnings (Note 5)	385,830	768,569
Balance end of year as per Balance Sheet	$ 400,232	$ 868,270

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of Funds		
Net income for year	$ 673,437	$1,626,301
Add: Depreciation not requiring an outlay of funds	84,377	47,477
	757,814	1,673,778
Increase in long-term debt		1,228,500
Reduction in long-term receivables	4,098	
Disposal of fixed assets		1,095
	761,912	2,903,373
Application of Funds		
Payments to fishermen and producers	755,645	214,698
Purchase of fixed assets	417,843	119,829
Increase in long-term receivables		97,370
Reduction in long-term debt	414,500	
Adjustment to prior year's income		20,053
	1,587,988	451,950
Decrease (Increase) in Working Capital	826,076	(2,451,423)
Working capital (deficiency) beginning of year	2,410,124	(41,299)
Working Capital End of Year	$1,584,048	$2,410,124

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1975

1. *Accounting Policies*

Fixed Assets

Depreciation is provided in the accounts on the straight line method using rates of 10% and 20% for production equipment and furniture respectively. Leasehold improvements are amortized over the remaining term of the lease.

Earnings Available for Distribution to Fishermen and Producers

The Corporation's mandate is to improve the earnings of the primary producer. Income derived from operations of the Corporation, after such appropriations as are considered advisable by the Board of Directors, is available for distribution to fishermen and producers. Appropriations have been accounted for as amounts set aside which are not available for distribution until the Board considers that the appropriations are no longer required. Expenditures are not charged to appropriations but are reflected in the statement of operations at the time they are incurred.

2. *Deposit on Equipment*

This equipment which has been fully paid for, is due for delivery in May, 1975.

3. *Loans from Canada*

The Corporation is engaged in a capital expenditure program of $2.1 million to be financed by loans from Canada under a ten-year repayment program. The Corporation intends to accelerate repayment of the indebtedness by making equal installments of $407,000 in each of the next three fiscal years. Capital expenditures under this program have amounted to $1,020,000 to date. An estimated $1,080,000 will be expended in the next two years of which $600,000 will be spent in 1975-76.

CANADIAN SALTFISH CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1975—*Concluded*

4. *Sales*

Sales represent the F.O.B. value of products sold. The C.I.F. value approximates $8,915,000.

5. Appropriations of Earnings

The Board of Directors established that the following appropriations should be made in determining amounts available for distribution to fishermen and producers:

	1975	1974	Increase
General contingencies	$ 500,000	$ 500,000	$
Processing and Quality Improvements	250,000	350,000	(100,000)
Repayment of Loan Indebtedness	407,000	136,500	270,500
Research and Development	213,688	52,358	161,330
Reinvestment in Fixed Assets	54,000		54,000
	$1,424,688	$1,038,858	$385,830

6. Remuneration of Directors and Officers

Expense includes remuneration of directors as directors $7,175 and remuneration of officers as officers $111,745. The Corporation has seven directors and five officers; two officers are also directors.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6
June 19, 1975.

THE HONOURABLE ROMÉO LEBLANC, P.C., M.P.,
MINISTER OF STATE FOR FISHERIES,
HOUSE OF COMMONS,
OTTAWA, Ontario.
K1A 0A6

Dear Mr. LeBlanc,

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1975 and the statements of operations and earnings available for distribution to fishermen and producers and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations and changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1974 EXHIBIT I

ASSETS		
Stocks of grain:		
Wheat stocks – stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill		$1,462,290,151
Oats stocks – stated at the ultimate value received from the sale thereof basis in store Thunder Bay		27,033,065
Barley stocks – stated at the ultimate value received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill		350,890,004
Bills of exchange not yet due plus accrued interest:		
Payable in sterling – converted at estimated realizable values	$304,613,610	
Payable in Canadian funds	288,551,873	593,165,483
Accounts receivable:		
Sundry	17,072,548	
Prairie Grain Advance Payments Act	4,145,596	
Prairie Grain Provisional Payments Act	42,463	21,260,607
Grain trade memberships		2,779
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation		3,263,560
Office furniture, equipment and automobiles at cost less depreciation		463,298
Deferred and prepaid expenses		252,711
		$2,458,621,658

LIABILITIES		
Liability to the Banks		$ 652,929,439
Liability to agents for grain purchased from producers but not yet delivered to the Board		893,286,765
Advances received on agency grain stocks		88,946,391
Outstanding cheques:		
Balance of final payments – Wheat	$ 385,165	
– Oats	38,206	
– Barley	156,199	579,570
Balance of adjustment payments		
– Wheat	2,808,455	
– Oats	1,377	
– Barley	952,361	3,762,193
Special Account – net balance of undistributed payment accounts		314,878
Accrued expenses and accounts payable		87,307,482
Provision for final payment expenses		2,042,047
Surpluses resulting from operations:		
1973-74 Pool Account – Wheat	569,706,421	
– Oats	26,595,703	
– Barley	133,150,769	729,452,893
		$2,458,621,658

G. N. VOGEL
Chief Commissioner

D. H. TRELEAVEN
Assistant Chief Commissioner

R. L. KRISTJANSON
Commissioner

C. W. GIBBINGS
Commissioner

R. M. ESDALE
Commissioner

THE CANADIAN WHEAT BOARD–*Continued*

1973-74 POOL ACCOUNT–WHEAT STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1973 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1974 EXHIBIT II

	Bushels		Amount	
Wheat acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	612,171,046		$2,289,843,915	
Net bushels acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	2,706,530		9,349,304	
Purchased from 1972-73 Pool Account – Wheat	119,014,434	733,892,010	367,546,112	$2,666,739,331
Wheat sold:				
Completed sales to July 31, 1974 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	69,351,696			
Export sales	373,838,729			
Weight losses in transit and in drying	1,831,415	445,021,840	1,889,735,712	
Wheat stocks – being wheat stocks on hand at July 31, 1974 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:				
Complete sales for the period from August 1, 1974 to October 31, 1974				
Domestic	23,615,738			
Export sales	102,146,199			
Sale to the 1974-75 Pool Account – Wheat	163,108,233	288,870,170	1,462,290,151	3,352,025,863
		733,892,010		
Surplus on wheat transactions				685,286,532
Deduct: Operating costs:				
Carrying charges:				
Carrying charges on wheat stored in country elevators			$43,739,666	
Storage on wheat stored in terminal elevators			11,689,933	
Net interest paid to agents on agency wheat stocks			1,750,642	57,180,241
Bank interest, exchange and bank charges and net interest on other Board accounts				31,163,631
Demurrage				13,129,029
Net additional freight on wheat shipped from country stations to terminal positions				1,685,021
Handling, stop-off and diversion charges on wheat warehoused at interior terminals				1,258,872
Trucking from primary elevators into interior terminals				1,597,783
Drying charges				2,586,100
Administrative and general expenses to October 31, 1974				6,979,434
				115,580,111
Surplus on operations of the Board on the 1973-74 Pool Account – Wheat, for the period from August 1, 1973 to October 31, 1974				$ 569,706,421

THE CANADIAN WHEAT BOARD–*Continued*

1973-74 POOL ACCOUNT–OATS STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1973 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1974 EXHIBIT III

	Bushels		Amount	
Oats acquired:				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	40,482,618		$42,326,807	
Purchased from 1972-73 Pool Account – Wheat	4,098,563	44,581,181	5,618,554	$47,945,361
Oats sold:				
Completed sales to July 31, 1974 basis in store Thunder Bay or Vancouver	30,532,974		49,195,086	
Weight losses in transit and in drying	5,856			
Oats stocks – being oats stocks on hand July 31, 1974 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver:				
Completed sales for period August 1, 1974 to October 31, 1974	7,458,788		14,441,800	
Sale to 1974-75 Pool Account – Oats	6,583,563	44,581,181	12,591,265	76,228,151
Surplus on oats transactions				28,282,790
Deduct: Operating costs:				
Carrying charges:				
Carrying charges on oats stored in country elevators			$1,664,673	
Storage on oats stored in terminal elevators			279,813	
				1,944,486
Interest and bank charges				(815,981)
Net additional freight on oats shipped from country stations to terminal positions				133,605
Drying charges				4,245
Brokerage and Clearing Association charges				7,801
Administrative and general expenses to October 31, 1974				412,931
				1,687,087
Surplus on operations of the Board on the 1973-74 Pool Account – Oats for the period from August 1, 1973 to October 31, 1974				$26,595,703

THE CANADIAN WHEAT BOARD—*Continued*

1973-74 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1973 TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1974 EXHIBIT IV

	Bushels		Amount		
Barley acquired:					
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	269,935,825			$581,319,546	
Purchased from 1972-73 Pool Account – Barley	38,577,525	308,513,350		77,669,207	$658,988,753
Barley sold:					
Completed sales to July 31, 1974 basis in store Thunder Bay, Vancouver or Churchill	185,386,636			476,622,588	
Weight losses in transit and in drying	502,593				
Barley stocks – being barley stocks on hand at July 31, 1974 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill:					
Completed sales for period August 1, 1974 to October 31, 1974	40,823,460			110,427,161	
Sale to the 1974-75 Pool Account – Barley	81,800,661	308,513,350		240,462,843	827,512,592
					168,523,839
Surplus on barley transactions					
Deduct: Operating costs:					
Carrying charges:					
Carrying charges on barley stored in country elevators			$18,077,560		
Storage on barley in terminal elevators			4,360,933	22,438,493	
Interest and bank charges				3,429,562	
Demurrage				3,973,696	
Net additional freight on barley shipped from country stations to terminal positions				348,709	
Handling, stop-off and diversion charges on barley warehoused at interior terminals				855,104	
Trucking from primary elevators into interior terminals				626,220	
Drying charges				747,724	
Brokerage and Clearing Association charges				10,951	
Administrative and general expenses to October 31, 1974				2,942,611	35,373,070
Surplus on operations of the Board on the 1973-74 Pool Account – Barley for the period from August 1, 1973 to October 31, 1974					$133,150,769

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1974

EXHIBIT V

Administrative and General Expenses:		Allocations to operations:		
Salaries – Board members, officers and staff	$5,079,852	1. Marketing of Producers' grain:		
Unemployment insurance, pension, group insurance and medical plan costs	443,138	1973-74 Pool Account – Wheat	$3,520,668	
Advisory committee – travelling expenses and per diem allowances	6,158	1973-74 Pool Account – Oats	232,784	
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building – net of rentals received	652,276	1973-74 Pool Account – Barley	1,552,441	
Telephones – exchange service and long distance calls	122,704	1972-73 Pool Account – Wheat	2,495,980	
Telegrams, cables and telex expense	80,907	1972-73 Pool Account – Oats	80,693	
Postage	152,262	1972-73 Pool Account – Barley	741,752	$8,624,318
Printing, stationery and supplies	379,807	2. Distributing final payments to producers:		
Office expenses	164,253	(a) Wheat:		
Travelling expenses	252,333	1972-73 Pool Account	79,638	
Travelling expenses – inspectors	97,021	1971-72 Pool Account	30,813	
Legal fees and court costs	87,939	1970-71 Pool Account	4,312	
Audit fees	50,000	1969-70 Pool Account	3,259	
Tabulating equipment – rental and sundries	742,370	1967-68 Pool Account	1,152	119,174
Repair and upkeep of office machines and equipment	11,799	(b) Coarse Grains:		
Grain market publications and services	20,069	1972-73 Pool Account – Oats	27,143	
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	272,337	1972-73 Pool Account – Barley	34,637	
Bonds and insurance	15,679	1971-72 Pool Account – Oats	4,717	
Varietal testing	37,950	1970-71 Pool Account – Oats	801	
Grain Exchange dues	5,850	1969-70 Pool Account – Oats	625	
Depreciation on building, furniture, equipment and automobiles	199,288	1969-70 Pool Account – Barley	1,678	
		1967-68 Pool Account – Oats	274	
		1967-68 Pool Account – Barley	625	70,500
		3. Allocation authorized by Order-in-Council P.C. 1974-1436 June 20, 1974 from Special Account – Undistributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act		60,000
	$8,873,992			$8,873,992

THE CANADIAN WHEAT BOARD–*Concluded*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1974 EXHIBIT VI

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
1957-58 Crop Year	$ 35,203,467	$ 35,200,780	$ 2,687
1958-59 Crop Year	34,369,653	34,366,404	3,249
1959-60 Crop Year	38,492,505	38,489,605	2,900
1960-61 Crop Year	63,912,550	63,903,913	8,637
1961-62 Crop Year	16,656,713	16,650,562	6,151
1962-63 Crop Year	29,251,526	29,245,435	6,091
1963-64 Crop Year	62,136,418	62,124,683	11,735
1964-65 Crop Year	32,961,844	32,954,344	7,500
1965-66 Crop Year	40,600,386	40,591,391	8,995
1966-67 Crop Year	36,668,270	36,661,676	6,594
1967-68 Crop Year	47,280,533	47,271,539	8,994
1968-69 Crop Year	151,852,319	151,545,180	307,139
1969-70 Crop Year	272,777,516	271,298,508	1,479,008
1970-71 Crop Year	91,105,890	90,962,104	143,786
1971-72 Crop Year	68,142,360	67,887,822	254,538
1972-73 Crop Year	20,754,104	20,540,447	213,657
1973-74 Crop Year	35,266,387	31,394,894	3,871,493
	$1,077,432,441	$1,071,089,287	
Balance to be refunded by Producers as at July 31, 1974			6,343,154
Add:			
Bank interest to July 31, 1974 payable by the Government of Canada		40,748,733	
Less: Amount paid to July 31, 1974		40,700,581	48,152
			6,391,306
Deduct:			
Balance of funds received to cover advance payments in default:			
Government of Canada		493,686	
Line Elevator Companies		54,854	
Interest received on default payments		1,697,170	2,245,710
Owing to The Canadian Wheat Board as at July 31, 1974			$4,145,596

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VII of The Annual Report of The Board for the crop year ended July 31, 1974. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1974 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Auditors.

Winnipeg, Manitoba
March 20, 1975

CAPE BRETON DEVELOPMENT CORPORATION

(Established by the Cape Breton Development Corporation Act)

COAL DIVISION

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current		
Cash	$ 3,452,050	$ 1,521,687
Accounts receivable (Note 2)	16,657,787	13,837,376
Inventories, at the lower of cost and net realizable value:		
Coal	6,969,354	2,117,934
Operating materials and supplies	5,914,689	4,132,943
Prepaid expenses	85,050	112,785
	33,078,930	21,722,725
Fixed		
Real estate	523,630	498,334
Mine development–lingan	30,483,251	18,658,544
Mining machinery	20,343,557	17,192,055
Coal preparation plant (Note 4)	8,130,186	350,889
Devco railway	2,916,291	1,847,818
Other plant and equipment	2,203,568	1,321,316
	64,600,483	39,868,956
Less: Realizations	171,384	127,063
	64,429,099	39,741,893
Accumulated depreciation (Note 3)	13,729,161	9,340,761
	50,699,938	30,401,132
	$83,778,868	$52,123,857

LIABILITIES	1975	1974
Current		
Government of Canada–Advances (Note 1)	$13,500,000	$8,000,000
Accounts payable–trade (Notes 4 and 5)	8,128,624	3,073,944
Accrued wages and vacation pay	4,858,187	3,533,426
Accrued charges	2,053,590	351,261
Employees' deductions	1,782,587	1,494,326
	30,322,988	16,452,957
EQUITY		
Equity of Canada		
Proprietor's equity account per statement attached (Note 1)	53,455,880	35,670,900
	$83,778,868	$52,123,857

The notes to the financial statements are an integral part thereof.

On behalf of the Board

G.R. MATHESON
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1975

1. Accounting Policies

During the year the Coal Division was financed by way of Votes of the Parliament of Canada. Vote 30 is for operating purposes and Vote 35 for capital expenditures.

Repayable advances from Canada are as follows:

	1975	1974
Working capital advance	$10,000,000	$ 8,000,000
Advance – Treasury Board Vote 5 (Contingencies)	3,500,000	
	$13,500,000	$ 8,000,000

2. Accounts receivable

	1975	1974
Government of Canada supplementary Votes for mining losses (and, in 1974, capital expenditures)	$12,100,000	$10,403,000
Trade	4,518,704	3,323,852
Employees (current)	39,083	110,524
	$16,657,787	$13,837,376

3. Depreciation

The Corporation has provided depreciation on its fixed assets. The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses for Parliamentary appropriation. Accordingly, the depreciation provision has been eliminated in arriving at this amount.

4. Commitments

The Corporation has commenced construction of a coal preparation plant estimated to cost approximately $22,000,000. The costs incurred as at March 31, 1975, totalled $8,130,186.

Commitments on other capital projects as at March 31, 1975, amounted to approximately $2,650,000.

5. Contingent Liabilities and Claims

A claim approximately $2,600,000 has been made against the Corporation under the provisions for a charter for shipping coal in respect of reduction in cargoes shipped in the years 1969 to 1972 inclusive. To date no direct proceedings against the Corporation have been initiated.

The same claim was asserted against the Liquidator of Dominion Coal Company Limited. Proceedings were commenced in the Supreme Court of Nova Scotia, which terminated in a judgment of the Appeal Division of the Court in June 1974, affirming dismissal of the claim against the Liquidator.

The Corporation and the claimant subsequently entered into an agreement, waiving arbitration as preliminary to an action that the claimant intends to bring against the Corporation, which the Corporation intends to fully defend. There are pending against the Corporation other possible claims. An interim provision has been made in the current financial year in connection with all of these claims. The total of provisions as at March 31, 1975, for all outstanding claims made in current and prior years amounts to $2,050,000 which management estimates to be adequate.

6. Pension Plan

The unfunded actuarial liability of the Cape Breton Development Corporation Non-Contributory Pension Plan was estimated to be $35,082,775 at March 31, 1975. No provision for this liability has been included in the accounts as of March 31, 1975. Annual payments to the plan are designed to amortize the liability by 1992. During the year the Company paid into the fund approximately $305,000, which amount, together with pensions actually paid during the year, equalled the annual recommended amortization.

In addition, a contributory pension plan was instituted during the year and the recommended funding payment for the year has been deposited with the trustee.

7. Remuneration of Directors and Senior Officers

The Corporation had six directors, whose aggregate remuneration for the year as directors was $20,206 (1974–$13,862). The Corporation had seven officers (1974–six), whose aggregate remuneration for the year as officers was $250,275 (1974–$215,172). One of the officers was also a director during the year.

STATEMENT OF PROPRIETOR'S EQUITY
AS AT MARCH 31, 1975

	1975	1974
Balance at beginning of year	$35,670,900	$34,194,472
Add: Payments by Canada in respect of mining losses–Vote 30 (Note 1)	28,927,000	28,289,500
Payments by Canada in respect of capital expenditures–Vote 35 (Note 1)	22,265,000	6,413,500
	86,862,900	68,897,472
Deduct: Write-off on disposal of coke ovens		1,034,743
Expropriation expenses		953
Mining losses	29,018,620	29,058,222
Depreciation of fixed assets (Note 3)	4,388,400	3,017,707
Prior years' adjustment		114,947
	33,407,020	33,226,572
Balance at end of year	$53,455,880	$35,670,900

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATING RESULTS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Colliery operating loss (statement attached)	$18,188,185	$18,136,113
Devco Railway operating loss (statement attached)	1,212,510	431,406
Devco coke operating loss		446,375
	19,400,695	19,013,894
Other income	(406,022)	(525,141)
Other expenses		
Depreciation (Note 3)	4,388,400	3,017,707
Pre-retirement leave	5,811,505	5,440,529
Pensions	2,512,442	1,804,522
Cost of coke settlement		5,000,000
Additional provision for claims (Note 5)	1,700,000	
	14,412,347	15,262,758
Operating loss for the period	33,407,020	33,751,511
Deduct: Depreciation not deductible in determining mining losses (Note 3)	4,388,400	3,017,707
Extraordinary items		
—wash plant fines		784,243
—overage on final disposal of U.S. coal.		891,339
Net mining loss for the year	$29,018,620	$29,058,222

The notes to the financial statements are an integral part thereof.

STATEMENT OF COLLIERY OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Coal Sales	$31,454,807	$18,825,864
Deduct: Delivery and distribution expenses	4,122,837	3,018,797
Net sales	27,331,970	15,807,067
Cost of sales		
Labour	20,547,874	14,383,602
Labour surcharges	5,777,225	4,521,219
Repairs (including labour)	5,919,039	4,298,818
Materials and supplies	3,238,703	1,877,222
Administration (including salaries)	4,525,535	3,623,002
General expense	2,640,540	2,219,486
Power	1,558,051	1,057,449
Coal preparation (including labour)	2,954,554	1,732,941
Strip mining	3,210,054	520,309
	50,371,575	34,234,048
Deduct: Increase in coal inventory	4,851,420	290,868
Cost of sales	45,520,155	33,943,180
Colliery operating loss	$18,188,185	$18,136,113

The notes to the financial statements are an integral part thereof.

STATEMENT OF DEVCO RAILWAY OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income	$3,786,990	$3,022,477
Costs		
Maintenance of way	885,579	711,463
Maintenance of equipment	1,206,255	761,775
Transportation	1,953,303	1,402,825
Traffic and general	954,363	577,820
	4,999,500	3,453,883
Operating loss	$1,212,510	$ 431,406

The notes to the financial statements are an integral part thereof.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of funds		
Payments by Canada in respect of mining losses–Vote 30 (Note 1)	$28,927,000	$28,289,500
Payments by Canada in respect of capital expenditures–Vote 35 (Note 1)	22,265,000	6,413,500
Proceeds on disposal of coke ovens		10,000,000
Proceeds on disposal of land	44,321	17,751
	51,236,321	44,720,751
Application of funds		
Net mining loss	29,018,620	29,058,222
Expenses in respect of expropriation		953
Expenditure on fixed assets	24,731,527	13,157,381
Prior years' adjustment		114,947
	53,750,147	42,331,503
Net increase (decrease) in working capital	$ (2,513,826)	$ 2,389,248

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

INDUSTRIAL DEVELOPMENT DIVISION

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
Current			Current		
Cash	$4,802,801	$4,481,776	Accounts payable	$ 669,625	$ 979,215
Accounts and interest receivable	788,739	588,015			
Receivable from Province of Nova Scotia	186,379	196,830	EQUITY		
Inventories, at lower of cost and net realizable value	995,951	186,363	Consolidated equity per statement attached (Note 1)	20,701,690	17,261,926
Prepaid expense	26,509	9,753			
	6,800,379	5,462,737			
Capital assets					
Loans	5,252,779	5,577,759			
Investment in and advances to subsidiary	415,000	210,000			
	5,667,779	5,787,759			
Rental building and equipment	5,017,548	5,014,334			
Properties	148,625	149,325			
Capital expenditures					
–Tourist facilities	2,729,831	1,587,161			
–Primary industry	1,015,529	180,912			
–Secondary industry and industrial parks	530,233	200,667			
–Building	312,472	312,472			
	9,754,238	7,444,871			
Less: Accumulated depreciation	1,127,889	542,003			
	8,626,349	6,902,868			
Other					
Deferred charge–tourist railway	78,024	87,777			
–design & development costs (Note 3)	198,784				
	$21,371,315	$18,241,141		$21,371,315	$18,241,141

The notes to the financial statements are an integral part thereof.

On behalf of the Board

G. R. MATHESON
Director

TOM KENT
Director

CAPE BRETON DEVELOPMENT CORPORATION—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting Policies

The Industrial Development Division is financed by way of Vote of the Parliament of Canada. Parliament voted $8,660,000 for this purpose during the fiscal year ended March 31, 1975.

2. Basis of Consolidation

The financial statements of the Industrial Development Division include the results of the Division and all its subsidiaries. The subsidiaries are as follows:

	Corporation Interest	Company Year End
Darr (Cape Breton) Limited (Real Estate)	100%	December 31
Cape Breton Primary Production Limited (Marine Farming)	100%	March 31
Cabotcraft Industries Limited (Boat Fabrication)	60%	October 31

Two of the subsidiaries have fiscal periods ending prior to March 31. These companies have been included in the consolidated statements for their respective fiscal years ending October 31, 1974, and December 31, 1974. The third subsidiary changed its fiscal year end from December 31 to March 31 and its results for the fifteen-month period ended March 31, 1975, have been included in the consolidated statements.

As the financial statements of Cabotcraft Industries Limited showed a deficit equity position as at October 31, 1974, the minority interest in the loss has been shown as the total of the minority invested capital, and the balance of the loss of that company for the year is included in the consolidated net loss. As a consequence, no minority interest is shown in the balance sheet.

3. Deferred Design and Development Costs

Cabotcraft Industries Limited has a policy of deferring product design and development costs. The deferral method of accounting was adopted to recognize the benefit of current product development expenditures in future periods. Amortization of deferred costs is on the straight-line basis at the rate of 25% per annum.

In their report on the financial statements of Cabotcraft Industries Limited, the auditors included the following qualification: ... "product design and development costs are being deferred. Recovery of the deferred costs of $198,784 is dependent upon achievement of a level of operations which would permit such recovery. The eventual outcome cannot be determined at this time."

4. Commitments

As at March 31, 1975, the Industrial Development Division of the Corporation was committed to expenditures and loans totalling approximately $1,912,600 over and above the amounts included in the financial statements at that date. The Corporation has also guaranteed a bank loan of $25,500,000 in connection with a project, and is committed to guarantee loans of up to $70,000,000 in connection with another project.

On July 1, 1971, Darr (Cape Breton) Limited entered into a management agreement with Commonwealth Holiday Inns of Canada Limited for the operation of a motel building. Subject to options contained within the agreement, it shall remain in force until October 31, 1996.

5. Remuneration of Directors and Senior Officers

The Corporation had six directors whose aggregate remuneration for the year as directors was $20,206 (1974–$13,862). The Corporation had seven officers (1974–six) whose aggregate remuneration for the year as officers was $250,275 (1974–$215,172). One of the officers was also a director during the year.

CONSOLIDATED STATEMENT OF EQUITY AS AT MARCH 31, 1975

	1975	1974
Consolidated equity at beginning of year	$17,261,926	$14,304,015
Payments during year from Canada (Note 1)	8,660,000	7,000,000
	25,921,926	21,304,015
Deduct:		
Consolidated operating expenses (net of income)	5,220,236	4,042,089
Consolidated equity at end of year	$20,701,690	$17,261,926

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION–*Continued*

CONSOLIDATED OPERATING STATEMENT FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Development and operating expenses		
Industrial assistance	$1,250,213	$ 808,799
Grants for municipal and community planning and projects	261,381	363,070
Grants for sewer and water	52,739	318,297
Scholarship and apprenticeship programs	740,146	1,082,000
Tourist operations and grants	685,503	255,077
Marine farming, scientific and technical operations	525,589	493,630
Sheep farming operations	101,644	61,438
Other primary production	38,590	19,690
Point Edward Industrial Park operations	480,590	580,293
Boat fabrication operating costs	46,732	
Real estate operating costs	337,514	290,249
	4,520,641	4,272,543
Administration expenses		
Salaries and directors' fees (Note 5)	581,713	415,126
Professional fees	20,583	50,505
Travelling expenses	39,790	30,739
Office and miscellaneous expenses	223,533	195,985
Administration and selling	91,982	28,716
	957,601	721,071
Depreciation and amortization	648,648	268,596
Provision for unrecoverable loans and receivables	63,746	55,194
	712,394	323,790
Total operating costs for the year	6,190,636	5,317,404
Income		
Interest	816,737	624,665
Rentals–real estate	698,624	627,828
Other income	27,620	22,822
	1,542,981	1,275,315
Net operating costs for the year	4,647,655	4,042,089
Adjustment for items previously capitalized	163,600	
Facilities which have been turned over to municipalities or community organizations	448,981	
	5,260,236	4,042,089
Deduct: Minority interest (Note 2)	40,000	
Consolidated operating expenses (net of income)	$5,220,236	$4,042,089

The notes to the financial statements are an integral part thereof.

CONSOLIDATED STATEMENT OF SOURCE AND APPLICATION OF FUNDS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of funds		
Payment from Canada (Note 1)	$ 8,660,000	$7,000,000
Net realization on properties and loans	4,199	625,456
Repayment of loans	624,612	532,657
Reclassification of amount due on loans to current receivables	230,000	
Items not requiring an outlay of cash		
–Depreciation	648,648	268,596
–Provision for doubtful loans	28,733	55,193
	10,196,192	8,481,902
Application of funds		
Loans	558,365	1,409,966
Capital expenditures		
–Tourist facilities	1,142,670	1,174,037
–Primary industry	834,617	90,940
–Secondary industry and industrial parks	329,566	72,860
–Buildings		312,472
Expenditures on rental buildings and equipment	3,214	110,165
Increase in investment in and advance to subsidiary	205,000	210,000
Deferred charges	255,292	87,777
Consolidated operating expenses (net of income)	5,220,236	4,042,089
	8,548,960	7,510,306
Net increase in working capital	$ 1,647,232	$ 971,596

The notes to the financial statements are an integral part thereof.

CAPE BRETON DEVELOPMENT CORPORATION–*Concluded*

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheets and statements of equity of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1975, and the related operating statements, and statements of source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

The financial statements of the Industrial Development Division and of its subsidiaries have been presented on a consolidated basis. With respect to those subsidiaries of which we are not the auditors, we have carried out such enquiries and examinations as we considered necessary in order to accept for purposes of consolidation the reports of other auditors. As required by provisions of the Cape Breton Development Corporation Act, the financial statements of the Coal Division and the Industrial Development Division are being presented separately.

In our opinion, subject to such adjustments as may result from final determination of the amounts payable, if any, in connection with the claims as explained in Note 5 to the financial statements of the Coal Division, and the recovery of deferred design and development costs of the subsidiary as explained in Note 3 to the consolidated financial statements of the Industrial Development Division, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Coal Division and of the Industrial Development Division of the Cape Breton Development Corporation as at March 31, 1975, and the results of their operations and the source and application of their funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants
Sydney, Nova Scotia
May 9, 1975

CENTRAL MORTGAGE AND HOUSING CORPORATION

BALANCE SHEET
(in thousands of dollars)

Statement I

ASSETS	1974	1973
Cash	$ 4,547	$ 10,586
Accounts Receivable:		
Due from the Minister-Statement IV	11,341	6,933
Other	546	395
Other Assets	3,290	2,028
Loans	6,758,590	6,121,366
Investment under Federal-Provincial Agreements	390,110	342,288
Real Estate at cost, less accumulated depreciation (1974–$29,372; 1973–$27,529)	86,468	67,284
Agreements for Sale and Mortgages arising from sales of real estate, at cost, including accrued interest	47,876	53,517
Business Premises, Office Furniture and Equipment at cost, less accumulated depreciation (1974–$6,790; 1973–$6,041)	6,097	5,258
	$7,308,865	$6,609,655
Assets of the Insurance and Guarantee Funds	$ 427,962	$ 389,568

LIABILITIES	1974	1973
Accounts Payable and Accrued Liabilities:		
Due to the Receiver General:		
Income Tax	$ 2,103	$ 1,279
Excess in Reserve Fund	8,555	4,736
Other	21,982	16,197
Deposits, Contractors' Holdbacks and		
Deferred Income	5,018	6,060
Borrowings from the Government of Canada	7,227,756	6,535,937
Deferred Profits on sales of real estate	13,451	15,446
Reserve Fund	5,000	5,000
Capital		
Authorized and fully paid by the Government of Canada	25,000	25,000
	$7,308,865	$6,609,655
Reserves of the Insurance and Guarantee Funds	$ 427,962	$ 389,568

WILLIAM TERON
President

LEONARD G. PESKETT, C.A.
Chief Accountant

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Continued*

STATEMENT OF NET INCOME
(in thousands of dollars)

Statement II

	Year ended December 31, 1974		Year ended December 31, 1973	
Loans:				
Interest earned from borrowers	$446,668		$410,218	
Interest charged by the Government of Canada	407,994	$38,674	373,489	$36,729
Federal-Provincial Agreements:				
Interest earned on agreements	21,532		18,052	
Interest charged by the Government of Canada	20,716	816	17,736	316
Agreements for Sale and Mortgages:				
Interest earned from purchasers	3,265		3,504	
Interest charged by the Government of Canada	735	2,530	795	2,709
Real Estate (Note 3):				
Rental revenue from tenants	14,316		12,130	
Maintenance and other property expense, including interest charged by the Government of Canada (1974–$4,541; 1973–$2,649)	20,749	(6,433)	18,206	(6,076)
Losses and Administrative Expenses charged to the Minister (Note 1)		18,561		2,177
Application Fees Earned on Mortgage Loans		3,103		4,449
Profit Realized on Disposal of Corporation Owned Real Estate		1,119		2,626
Fees Earned for Services to Insurance Funds		2,876		1,991
Interest Earned on Government of Canada Short Term Securities		1,770		1,173
Fees Earned for Services to Government Departments		311		313
Other Income		285		229
		63,612		46,636
Less: Administrative Expenses				
Salaries and staff benefits	37,360		30,849	
Other	11,313		8,781	
	48,673		39,630	
Losses on Insured Corporation Loans	61	48,734	718	40,348
Net Income before Income Tax		14,878		6,288
Income Tax		7,068		3,425
Net Income transferred to Reserve Fund		$ 7,810		$2,863

	1974	1973
NOTES:		
1 Pursuant to approved Supplementary Estimates 1974/75, the following charges were made to the Minister in 1974. With the exception of a part of the administrative expenses, these charges were not applicable in 1973.		
Interest loss arising from lending at negative margin	$ 4,139	
Real Estate operating loss	6,433	
Administrative expenses recoverable by statute	7,989	$2,177
	$18,561	$2,177
2 Expenses include:		
Depreciation	$ 3,226	$2,739
Remuneration of 8 Directors	$ 4	$ 7
Remuneration of 4 Officers (3 Officers in 1973) (One Officer is a Director)	$ 138	$ 149

3 Effective January 1, 1974, the Corporation adopted the policy of capitalizing modernization and improvement costs on its real estate portfolio. Had this change not been made, the real estate property expense for the year would have been increased by approximately $4.7 millions.

4 Certain of the 1973 figures on Statements II and IV were reclassified in order to make the presentation consistent with the current year.

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

RESERVE FUND
(in thousands of dollars) Statement III

	1974	1973
Balance, January 1	$5,000	$5,000
Net income for the year	7,810	2,863
Profits realized on sales of assets acquired without cost from the Government of Canada	1,629	1,873
	14,439	9,736
Additional income tax arising from reassessment for the years 1972 and 1973	884	
	13,555	9,736
Excess over statutory limitation, transferred to the credit of the Receiver General	8,555	4,736
Balance, December 31	$5,000	$5,000

Ottawa, February 12, 1975

AUDITOR'S REPORT

TO THE HONOURABLE THE MINISTER OF STATE
FOR URBAN AFFAIRS

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1974 and the statements of net income, reserve fund and insurance and guarantee funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1974 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change as described in Note 3 to the financial statements, with which we concur.

J. EMILE MAHEU, C.A.
of the firm Maheu, Noël, Anderson, Valiquette & Associés

F. E. WALDEN, F.C.A.
of the firm Clarkson, Gordon & Co.

THE COMPANY OF YOUNG CANADIANS

(*Established by the Company of Young Canadians Act*)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash	$ 59,369	$ 40,741
Short-term investments and accrued interest receivable	150,129	1,070,004
Advances to staff and volunteers	6,052	6,959
Prepaid expense	6,000	5,986
	$221,550	$1,123,690

LIABILITIES	1975	1974
Accounts payable	$ 185,174	$ 6,407
Accrued volunteer honoraria	85,739	44,862
Retroactive salaries payable		39,851
	270,913	91,120
Surplus (Deficit)		
Balance at beginning of year	1,032,570	999,286
Less: Operating expense in excess of parliamentary appropriations	1,081,933	(33,284)
Balance at end of year	(49,363)	1,032,570
	$ 221,550	$1,123,690

The accompanying note is an integral part of the financial statements.

Certified correct:

J. GAGAN
Director of Finance

Approved:

D. B. BOWIE
Executive Director

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 30, 1975, to the Secretary of State of Canada.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expense:		
Volunteers' allowances and benefits	$2,185,450	$1,377,522
Staff salaries and benefits (including remuneration of Executive Officer, 1975-$29,200; 1974-$26,500)	1,624,305	951,057
Transportation and travel	450,271	227,553
Staff recruitment, training and conferences	149,276	88,065
Rental of premises, equipment and related charges	124,139	77,731
Professional and special services	88,834	41,254
Communications	79,031	47,968
Printing, stationery and supplies	73,939	41,277
Furniture and equipment	55,705	15,175
Council meetings, honoraria and travel	18,871	17,867
Miscellaneous	11,654	6,426
	4,861,475	2,891,895
Interest income	57,234	122,179
Net expense	4,804,241	2,769,716
Parliamentary appropriations:		
Secretary of State Vote 60	3,697,000	2,803,000
Treasury Board Vote 7b	25,308	
	3,722,308	2,803,000
Operating expense in excess of parliamentary appropriations	$1,081,933	$(33,284)

The accompanying note is an integral part of the financial statements.

NOTE TO THE FINANCIAL STATEMENTS
MARCH 31, 1975

Accounting policies

The Company records expenses and income on an accrual basis.

Fixed assets are expensed in the year of acquisition.

THE COMPANY OF YOUNG CANADIANS—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario
K1A 0G6

June 30, 1975.

THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE,
OTTAWA, ONTARIO
K1A 0A6

Dear Mr. Faulkner,

I have examined the balance sheet of The Company of Young Canadians as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION

(Established by the Surplus Crown Assets Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974	LIABILITIES	1975	1974
			GENERAL ACCOUNT		
Cash	$ 213,093	$ 97,346	Accounts payable and accrued liabilities	$ 42,801	$ 69,651
Deposit with Receiver General for Canada	50,000	50,000	Due to Receiver General for Canada	37,830	–
Travel and sundry advances	4,450	3,550	Deferred income (Note 1)	60,000	357,750
Accounts receivable	8,237	1,915		140,631	427,401
Due from Agency Account	149,552	454,515			
Prepaid expenses	15,299	6,308	EQUITY OF CANADA		
			Balance at beginning of year	186,233	144,465
			Add: Excess of income over expense for the year, per statement of income and expense	151,597	133,594
				337,830	278,059
			Deduct: Portion due to Receiver General for Canada	37,830	91,826
			Balance at end of year	300,000	186,233
	$ 440,631	$ 613,634		$ 440,631	$ 613,634
			AGENCY ACCOUNT		
Cash	$ 132,884	$ 562,787	Accounts payable and accrued liabilities	$ 41,764	$ 70,518
Term deposits	200,000	–	Advance payments by purchasers	95,847	143,969
Deposit with Receiver General for Canada	500,000	500,000	Contractors' security deposits (Contra) Deposits to ensure performance	199,972	48,027
Accounts receivable	209,095	218,562	Due to General Account	149,552	454,515
Contractors' security deposits (Contra)	199,972	48,027	Due to Canada and others, per summary of transactions in Agency Account	9,901,502	13,289,529
Receivable under long-term sales agreements (Note 2)	9,146,686	12,677,182			
	$10,388,637	$14,006,558		$10,388,637	$14,006,558

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

J. M. DESROCHES
Director

E. A. BOOTH
Director

I have examined the above balance sheet and the related statement of income and expense and the summary of transactions in agency account and have reported thereon under date of May 12, 1975 to the Minister of Supply and Services.

J. J. MACDONELL
Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION–*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
INCOME		
Portion retainable by the Corporation from Agency Account net sales and other income	$1,294,425	$1,346,332
Transferred from deferred income	297,750	210,000
Interest earned by General Account	5,179	3,182
	1,597,354	1,559,514
EXPENSE		
Administrative and office salaries (Note 4)	1,033,442	1,041,142
Employee benefits	99,614	95,342
Rent	85,215	90,800
Communications	60,737	71,653
Furniture, equipment and maintenance	54,460	29,127
Printing, stationery and office supplies	39,549	29,244
Travel	36,584	25,657
Professional and special services	20,224	13,265
Data processing	11,889	16,493
Advertising and publicity	1,175	7,891
Other	7,499	5,306
	1,450,388	1,425,920
Excess of income over expense before extraordinary item	146,966	133,594
Sale of furniture and equipment	4,631	
Excess of income over expense (Note 3)	$ 151,597	$ 133,594

The accompanying notes are an integral part of the financial statements.

SUMMARY OF TRANSACTIONS IN AGENCY ACCOUNT DURING THE YEAR ENDED MARCH 31, 1975

	1975	1974
Sales made on behalf of:		
Canada	$12,705,225	$16,716,709
Others	351,876	752,912
	13,057,101	17,469,621
Less: Direct sales expenses	176,548	97,694
	12,880,553	17,371,927
Interest on sales agreements	866,796	1,036,222
Other interest and miscellaneous income	91,861	48,280
	13,839,210	18,456,429
Deduct:		
Portion retainable by the Corporation from net sales and other income	1,294,425	1,346,332
Remittances during the year to:		
Receiver General for Canada	15,598,489	19,375,637
Others	334,323	738,586
	17,227,237	21,460,555
Net decrease in amount due to Canada and others	3,388,027	3,004,126
Balance at beginning of year	13,289,529	16,293,655
Balance at end of year	$ 9,901,502	$13,289,529
Balance at end of year due to:		
Canada	$ 9,870,708	$13,239,560
Others	30,794	49,969
	$ 9,901,502	$13,289,529

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Income

The Corporation is authorized to retain as income a percentage of the selling price at the time of sale and of all other moneys received by it during the year. This policy has been followed with the exception of two sales in 1972 when the percentage was taken only on the down payments instead of on the total sales value; the balance was recorded as deferred income.

Furniture and equipment – Depreciation

The cost of furniture and equipment is charged to expense at the time of acquisition. As a consequence no depreciation is recorded in the accounts of the Corporation.

2. Receivable under long-term sales agreements

Long term receivables are secured by mortgages except those receivables from federal, provincial and municipal authorities. Interest-bearing receivables bear interest on the unpaid balance at rates ranging from 6 to 12%. The total amount receivable is due as follows:

1975-76	$2,062,262
1976-78	1,548,999
1978 and later	5,535,425
	$9,146,686

3. Surplus Crown lands and buildings

The Corporation is responsible to, and subject to the direction and control of the Minister of Supply and Services. Effective December 12, 1974, pursuant to section 5 of the Surplus Crown Assets Act, the Governor in Council transferred the general authority to exercise the powers set forth in that section of the Act insofar as surplus lands and buildings are concerned from the Minister of Supply and Services to the Minister of Public Works. On that date, the Lands and Buildings Division of the Corporation comprising some 21 employees was transferred to the Department of Public Works. This transfer resulted in an estimated reduction of $81,000 in expense, mainly salaries, and $77,000 in income for the period from December 12, 1974 to March 31, 1975.

4. Remuneration of directors and officers

Administrative and office salaries include remuneration of officers $87,778 ($99,863 in 1974). The Corporation had 7 directors and 8 officers two of whom were directors. No directors fees were paid.

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6,
May 12, 1975.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA, ONTARIO.
K1A 0S5

Dear Mr. Goyer,

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1975 and the statement of income and expense and the summary of transactions in agency account for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Cash	$110,396	$132,793
Accounts receivable – Government departments and agencies	5,869	27,720
Travel advances	5,457	5,225
Prepaid expenses	2,286	2,510
	124,008	168,248
Contractors' security deposits (contra)		
Cash	349,824	206,664
Canada bonds at par value	298,500	134,150
	648,324	340,814
	$772,332	$509,062

LIABILITIES	1975	1974
Current liabilities		
Accounts payable	$123,977	$168,217
Contractors' security deposits (contra)		
Deposits to ensure performance	522,495	261,463
Bid deposits	95,704	65,926
Deposits on plans and specifications	30,125	13,425
	648,324	340,814
Shareholders' Equity		
Capital stock		
Authorized – 1,000 shares of no par value		
Issued – 31 shares fully paid	31	31
	$772,332	$509,062

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board.

A. G. BLAND
Director

L. G. CRUTCHLOW
Director

I have examined the above balance sheet and the related statement of expense and have reported thereon under date of May 14, 1975 to the Minister of National Defence.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF EXPENSE
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expense		
Salaries (Note 3)	$3,374,056	$2,843,028
Employee benefits	302,140	235,631
Travel and removal	251,435	219,140
Office accommodation	107,266	107,325
Telephone and telegraph	73,870	61,439
Professional services	65,838	63,299
Office supplies and maintenance	49,282	54,956
Advertising	49,041	41,883
Postage, express and freight	31,592	31,125
Furniture, machines and other equipment	17,557	23,008
Accounting and cheque issue services–contracts	7,000	6,000
Other	8,409	4,091
	4,337,486	3,690,925
Less: Recovery of expense (Note 2)	226,603	287,124
Net expense	$4,110,883	$3,403,801
Net expense provided for by:		
National Defence Vote 25 (Vote 30 in 1974)	$4,092,883	$3,386,801
Government departments which provided services without charge	18,000	17,000
	$4,110,883	$3,403,801

The accompanying notes are an integral part of the financial statements.

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Accounting Policies

   Net Expense

   The accounts of the Company reflect only the expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by the Treasury Board. Not reflected in the accounts are payments pursuant to contracts entered into by the Company on behalf of Government departments and agencies and charged directly to parliamentary appropriations.

   Office Furniture and Machines

   The full cost of office furniture and machines and other equipment is charged to expense in the year of purchase. As a consequence no depreciation is recorded in the accounts of the Company.

2. Recovery of Expense

   The Company provides on request of Government departments and agencies certain technical and administrative assistance relative to construction matters. Such services are provided on a cost-recovery basis.

3. Remuneration of Officers

   The Company has six directors and three officers one of whom is also a director. The aggregate remuneration paid the officers during the year was $89,675. No directors fees were paid.

4. Comparative Figures

   Certain figures for the previous year have been reclassified to conform to the current year's presentation.

5. Supplementary Information

   Payments during the year on contracts entered into by the Company on behalf of Government departments and agencies amounted to $77,039,000. Work outstanding on contracts in force at March 31, 1975 was $40,796,000.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6
May 14, 1975

THE HONOURABLE JAMES A. RICHARDSON, P.C., M.P.,
MINISTER OF NATIONAL DEFENCE,
OTTAWA, ONTARIO
K1A 0A6

Dear Mr. Richardson,

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1975 and the statement of expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

ELDORADO AVIATION LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current Assets:		
Cash	$114,544	$ 87,701
Accounts receivable:		
Eldorado Nuclear Limited	25,408	20,479
Northern Transportation Company Limited	15,373	23,378
Other	9,701	1,549
	50,482	45,406
Operating supplies, at cost	77,211	69,296
Prepaid insurance	9,300	4,828
	251,537	207,231
Capital Assets, at cost:		
Aircraft, including major spare parts	916,617	980,653
Shop, hangar and loading equipment	58,280	47,731
Office furniture and equipment	11,685	9,957
	986,582	1,038,341
Less: Accumulated depreciation (Note 1)	844,324	914,320
	142,258	124,021
	$393,795	$331,252

LIABILITIES AND SHAREHOLDERS' EQUITY	1974	1973
Current Liabilities:		
Accounts payable	$108,750	$ 46,207
Shareholders' Equity:		
Capital stock:		
Authorized – 50,000 shares of $1 each		
Issued – 28,006 shares fully paid	28,006	28,006
Surplus	257,039	257,039
	285,045	285,045
	$393,795	$331,252

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

R. C. POWELL
Director

I have examined the above balance sheet and the related statement of recoverable expense and have reported thereon under date of February 28, 1975 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF RECOVERABLE EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Salaries and wages	$ 530,394	$ 533,726
Employee benefits	61,718	51,118
Supplies	295,094	219,706
Repairs	140,331	204,436
Hangar expense	71,694	47,594
Insurance	36,929	37,231
Depreciation (Note 1)	33,244	31,328
Landing fees	17,152	15,950
Travel	5,207	2,902
Miscellaneous	29,154	21,298
	1,220,917	1,165,289
Miscellaneous Income	25,448	17,486
Net expense	$1,195,469	$1,147,803
Net expense recovered from:		
Eldorado Nuclear Limited	$ 841,480	$ 694,775
Northern Transportation Company Limited	353,989	453,028
	$1,195,469	$1,147,803

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Depreciation is based on a diminishing balance method at various rates based on the estimated useful life of the depreciable assets.
2. The Company has five directors and three officers; of the five directors, two were also officers. Remuneration of $6,000 was paid during the year to one director.

ELDORADO AVIATION LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, February 28, 1975.

THE HONOURABLE DONALD S. MACDONALD, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the balance sheet of Eldorado Aviation Limited as at December 31, 1974 and the statement of recoverable expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current Assets:		
Cash	$ 318,161	$ 189,336
Short-term bank deposits	5,800,000	4,300,000
Accounts receivable	15,677,014	3,400,974
Inventories of concentrates and refinery products (Notes 1 and 2)	50,988,816	52,545,666
Operating and general supplies (Note 1)	4,028,804	2,973,860
Prepaid expenses	158,243	160,247
	76,971,038	63,570,083
Deferred accounts receivable in respect of concentrates delivered		1,861,473
Investments and Loans:		
Investments in capital stock of wholly-owned subsidiary companies, at cost (Notes 1 and 3)	187,153	187,153
Employees' housing loans	9,955	17,920
Municipal Corporation of Uranium City and District, 5% to 8 1/4% debentures at par, maturing 1975-88	421,784	514,086
	618,892	719,159
Unamortized pre-production and mine development costs (Notes 1 and 6)	3,473,852	7,498,768
Property and Equipment:		
Land, plant and equipment, at cost	82,527,412	77,559,740
Less: Accumulated depreciation (Note 1)	55,092,757	52,464,443
	27,434,655	25,095,297
	$108,498,437	$98,744,780

LIABILITIES AND SHAREHOLDERS' EQUITY	1974	1973
Current Liabilities:		
Accounts payable	$ 4,523,962	$ 1,351,933
Interest due on loans from Canada (Note 4)	5,292,760	
Advance payments in respect of concentrates and refined products to be delivered	713,281	128,220
	10,530,003	1,480,153
Advance payments in respect of concentrates to be delivered in later years	659,411	896,864
Deferred accounts in respect of purchase and development programs	2,154,521	2,132,934
Loans from Canada (Note 4)	53,044,675	53,044,675
Interest on loans – payment deferred		1,718,387
	53,044,675	54,763,062
Shareholders' Equity		
Government of Canada		
Capital Stock:		
Authorized – 110,000 shares of no par value		
Issued – 70,500 shares, fully paid	6,586,080	6,586,080
Retained earnings	35,523,747	32,885,687
	42,109,827	39,471,767
	$108,498,437	$98,744,780

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

N. M. EDIGER
Director

I have examined the above balance sheet and the related statements of income and expense, retained earnings and changes in financial position, and have reported thereon under date of March 6, 1975 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Sales of products and services	$34,130,485	$14,715,981
Expense:		
Cost of products and services sold	23,060,427	13,271,846
Scientific research	590,788	489,588
Administration	556,476	413,586
Exploration (Note 5)	526,992	316,439
Marketing	542,887	390,739
	25,277,570	14,882,198
Net income from operations	8,852,915	(166,217)
Other Income and Expense:		
Interest and other non-operating income	439,469	441,200
Less:		
Interest on loans from Canada	3,574,373	3,193,221
Other non-operating expense	130,269	23,638
	3,704,642	3,216,859
Net other expense	3,265,173	2,775,659
Net income before extraordinary items	5,587,742	(2,941,876)
Gain on sale of land	498,563	
Pre-production costs written off (Note 6)	(3,448,245)	
Net Income (Notes 1 and 7)	$ 2,638,060	$ (2,941,876)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Balance at beginning of year	$32,885,687	$35,827,563
Net income for the year	2,638,060	(2,941,876)
Balance at end of year	$35,523,747	$32,885,687

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Source of Funds:		
Net income (loss) before extraordinary items	$ 5,587,742	$ (2,941,876)
Add:		
Item not requiring an outlay of funds:		
Depreciation (Notes 1 and 6)	2,783,628	2,392,115
Amortization of pre-production and mine development costs (Notes 1 and 6)	689,426	1,523,956
Interest on loans		3,193,222
Other	18,587	342,515
Total funds from operations	9,079,383	4,509,932
Maturing of deferred accounts receivable	1,861,473	1,105,051
Sale of land	501,563	
Payments received on debentures and housing loans	100,267	97,111
Deferment of loans due during 1973		7,103,828
Loans from Canada		5,000,000
	11,542,686	17,815,922
Application of Funds:		
Property and equipment	5,122,986	1,336,667
Pre-production and mine development costs	112,756	464,436
Deferred loan interest to be paid in 1975	1,718,387	
Maturing of long-term advance payments	237,453	(108,698)
	7,191,582	1,692,405
Increase in Funds	4,351,104	16,123,517
Working Capital at beginning of year	62,089,930	45,966,413
Working Capital at end of year (Note 2)	$66,441,034	$62,089,930

The accompanying notes are an integral part of the financial statements.

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Accounting Policies

Inventory Valuation

Inventories of concentrates and refined products are valued at the lower of cost or realizable value. Operating and general supplies are valued at cost.

Subsidiary Companies

The assets, liabilities, income and expense of the Company's wholly-owned subsidiaries, Northern Transportation Company Limited (and subsidiary companies) and Eldorado Aviation Limited have not been included in the financial statements of Eldorado Nuclear Limited, notwithstanding the material affect these would have on the consolidated financial position. The Company has accounted for its investments in these subsidiaries on the cost basis rather than the equity method. Under the Financial Administration Act, Eldorado Nuclear Limited and the major subsidiary company, Northern Transportation Company Limited, are accountable to Parliament through different Ministers, and consequently it is considered inappropriate to consolidate their financial statements or for Eldorado Nuclear Limited to employ the equity method of accounting for its investments in the subsidiaries.

Pre-Production and Mine Development Costs

Refinery pre-production and mine development costs are being written off by unit of production methods ensuring full amortization over not more than ten years at capacity output.

Depreciation

Wherever appropriate depreciation is taken on a unit of production basis at rates which would fully amortize the assets over ten years at capacity output. Where a unit of production basis is not appropriate, plant and equipment are written off over ten years on a straight-line basis.

Income Taxes

The Company has followed the taxes payable basis of accounting whereby the provision for income taxes represents the taxes expected to be assessed for the period.

2. Inventories

Included in inventories is $10,055,088 representing concentrates on loan to an electric utility to be replaced not later than July 1, 1977.

3. Income of Wholly-owned Subsidiary Companies

Northern Transportation Company Limited and subsidiary companies incurred a loss of $4,406,492 for the year 1974. Operating revenue includes $386,583 in freight revenue from Eldorado Nuclear Limited. The net expense of Eldorado Aviation Limited totalling $1,195,469 for the year 1974 was recovered from Eldorado Nuclear Limited and Northern Transportation Company Limited. The aggregate undistributed profits earned by the subsidiaries since acquisition by Eldorado Nuclear Limited amount to $1,906,506.

4. Loans from Canada

The terms of the Company's financing arrangements were amended by Order in Council P.C. 1973-1772 of June 26, 1973 which provides for repayments of principal to be deferred until 1978 or earlier at the Company's option but to be completed by 1983. Interest on the loans may also be deferred at the Company's option until December 31, 1984. These loans bear interest at rates up to 8 3/8%.

5. Exploration

Exploration expenditures for the year amounted to $1,717,703 of which $1,190,711 was charged against a $1,500,000 payment from Canada to provide funding levels to the Company for participation in a program of uranium exploration. The balance of $309,289 will be expended on the program early in 1975.

6. Depreciation and Amortization of Pre-Production and Mine Development Costs

Depreciation for the year totalled $2,783,628, and the amortization of pre-production and mine development costs amounted to $4,137,671 including the unamortized balance of $3,448,245 of zirconium pre-production expense, which was written off because of continuing uncertainty as to the resumption of zirconium production.

7. Income Taxes

No income taxes are payable for 1974 as losses carried forward from prior years exceed the estimated taxable income. The undepreciated balance of fixed assets for tax purposes as at December 31, 1974 exceeds the net book value of depreciable fixed assets by $18.8 million and is available to reduce taxable income in future years. There also remain loss carry-forwards of $1.9 million available to reduce taxable income in future years, of which $.6 million is available until December 31, 1976 and $1.3 million until December 31, 1977.

8. Supplementary Information

The Company had eight directors and eight officers; of the eight directors two were also officers. The aggregate remuneration paid the officers and directors during the year was $219,000 as officers and $6,000 as directors.

Northern Transportation Company Limited had ten directors and seven officers; of the ten directors four were also officers. The aggregate remuneration paid the officers and directors during the year was $125,900 as officers and $1,000 as directors. Grimshaw Trucking and Distributing Ltd., a wholly-owned subsidiary of Northern Transportation Company Limited, had five directors and six officers. The aggregate remuneration of the officers during the year was $17,000. No directors fees were paid.

Eldorado Aviation Limited had five directors and three officers, two of whom were also directors. Remuneration of $6,000 was paid to one director.

ELDORADO NUCLEAR LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, March 6, 1975.

THE HONOURABLE DONALD S. MACDONALD, P.C., M.P.,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the balance sheet of Eldorado Nuclear Limited as at December 31, 1974 and the statements of income and expense, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The Company has accounted for its investments in subsidiary companies on the cost basis ever since they were acquired and even though this basis is no longer generally accepted it continues to do so for the reason given in Note 1 to the financial statements dealing with subsidiary companies.

In my opinion these financial statements give a true and fair view of the financial position of the Company as at December 31, 1974 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles, except for the matter described in the preceding paragraph, applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Company.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

EXPORT DEVELOPMENT CORPORATION

(Established by the Export Development Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS		1974	1973
		(Thousands of dollars)	
Current:			
Cash		$ 463	$ 154
Short-term investments (at cost) and accrued interest		39,886	59,714
Premiums and other receivables		490	151
Loans receivable maturing within one year (Note 1)			
Corporation account			
Current	$102,330		74,420
Overdue	5,267		7,854
	107,597		82,274
Government account			
Current	5,719		5,679
Overdue	271		
	5,990		5,679
		113,587	87,953
		154,426	147,972
Non-current:			
Investments			
Deposits with the Receiver General for Canada	20,000		20,000
Canada bonds at amortized cost (market value – $7,888,000, 1973 – $7,736,000)	8,538		8,532
		28,538	28,532
Loans receivable maturing beyond one year (Note 1)			
Corporation account	693,234		508,771
Government account	28,517		33,074
		721,751	541,845
Notes receivable pertaining to claim recoveries (Note 2)		1,438	
Office furniture and equipment, at cost less accumulated depreciation		170	185
		$906,323	$718,534

LIABILITIES AND SHAREHOLDERS' EQUITY		1974	1973
		(Thousands of dollars)	
Current:			
Accounts payable		$ 227	$ 394
Policyholders' premium deposits		249	225
Due to Canada (Note 3)		1,738	8
Short-term borrowings (Note 4)		34,973	15,404
Loans and advances maturing within one year			
Corporation account			
From Canada (Note 5)	$ 96,653		91,129
From other lenders	3,782		
	100,435		91,129
Government account			
From Canada (Note 5)	5,935		5,646
		106,370	96,775
		143,557	112,806
Non-current:			
Deferred premiums (Note 6)		3,246	3,648
Loans and advances maturing beyond one year			
Corporation account			
From Canada (Note 5)	627,733		480,739
From other lenders, due in 1976	1,034		
	628,767		480,739
Government account			
From Canada (Note 5)	28,517		33,074
		657,284	513,813
Shareholders' equity:			
Capital stock (authorized $400,000,000) 250,000 shares issued and fully paid (Note 7)	25,000		25,000
Capital surplus paid in by the Minister of Finance	25,000		25,000
Underwriting reserve	6,000		6,000
Reserve for losses on loans receivable	6,615		5,618
Retained earnings	39,621		26,649
		102,236	88,267
		$906,323	$718,534

The accompanying notes are an integral part of the financial statements.

Certified correct:

A.W. PARKS
Acting Comptroller

Approved:

H.T. AITKEN
President

I have examined the above balance sheet and the related statements of operations, retained earnings and changes in cash position and have reported thereon under date of March 17, 1975 to the Minister of Industry, Trade and Commerce.

J.J. MACDONELL
Auditor General of Canada.

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1974

		1974	1973
		(Thousands of dollars)	
Income–			
Export credits insurance:			
Premiums and guarantee fees earned (Note 6)			
Corporation account	$ 3,310		$ 1,875
Government account	1,978		538
		$ 5,288	2,413
Foreign investment insurance:			
Premiums and fees earned on Government account (Note 6)		281	109
International lending:			
Interest and fees earned			
Corporation account	49,065		37,382
Less: interest expense	41,781		30,584
		7,284	6,798
Government account	2,561		2,552
Less: interest expense	2,399		2,458
		162	94
		13,015	9,414
Expense–			
Salaries and staff support	3,086		2,858
General administration	807		705
Accommodation	306		335
Travel and public relations	261		236
		4,460	4,134
Operating income		8,555	5,280
Other income–			
Interest on investments		6,343	5,901
		14,898	11,181
Special items–			
Policyholders' claims			
Payments	2,102		5,614
Recoveries (Note 8)	(2,980)		(3,690)
Refunded pursuant to section 27 of the Act	69		3
		(809)	1,927
Canada's share of earnings (Notes 3 & 6)		1,738	8
Net income transferred to retained earnings		$13,969	$ 9,246

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
	(Thousands of dollars)	
Balance as at January 1	$26,649	$18,658
Net income for the year	13,969	9,246
	40,618	27,904
Transferred to reserve for losses on loans receivable	997	1,255
Balance as at December 31	$39,621	$26,649

STATEMENT OF CHANGES IN CASH POSITION FOR THE YEAR ENDED DECEMBER 31, 1974

		1974	1973
		(Thousands of dollars)	
Cash, January 1		$ 154	$ 1,006
Sources of cash:			
Loans from Canada		231,229	182,449
Repayments under financing agreements–			
Principal	$66,923		48,433
Interest and other charges	49,268		38,181
		116,191	86,614
Issue of capital stock and paid in surplus			10,000
Reduction (increase) in investments		19,842	(18,578)
Interest on investments		6,314	5,792
Increase (reduction) in short-term borrowings		19,484	(29,052)
Recoveries on insurance claims	2,980		3,690
Deduct: Non-cash recoveries (Note 2)	1,422		
		1,558	3,690
Premiums received		4,906	2,644
Canadian chartered bank participation in financing		6,654	
		406,178	243,559
Application of cash:			
Disbursements to Canadian exporters under financing agreements		270,377	143,682
Repayments of Canada loans		87,792	60,541
Interest paid		38,928	30,472
Claims paid to Canadian exporters under policies of insurance		2,102	5,614
Repayments of participation to Canadian chartered banks		1,899	
General operating expenditures		4,771	4,102
		405,869	244,411
Cash, December 31		$ 463	$ 154

EXPORT DEVELOPMENT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1974

1. Export loans and guarantees as at December 31, 1974:

	Export Development Act Sections 29–30	Export Development Act Sections 31–32
Account of . . .	EDC	Canada
	(Thousands of dollars)	
Statutory liability limit	$4,250,000	$850,000
Outstanding liability		
Signed loans . .	$1,882,685	$197,820
Signed guarantees	3,481	
	1,886,166	197,820
Portion of loans subject to participation without recourse. .	54,681	
Payments from foreign customers	292,137	6,961
	346,818	6,961
Total outstanding liability	$1,539,348	$190,859
Loans receivable		
Current:		
Due in 1975 .	$ 89,800	$ 4,946
Accrued interest and fees	12,530	773
	102,330	5,719
Overdue:		
Principal . . .	4,007	160
Interest . . .	1,260	111
	5,267	271
Non-current:		
Due 1976 to 1978	320,090	14,838
Due 1979 to 1981	258,578	12,404
Due 1982 and later	114,566	1,275
	693,234	28,517
	$ 800,831	$ 34,507

Negotiations are underway with the Governments of India and Pakistan to provide debt relief relative to $3,786,000 of the loans overdue at December 31, 1974.

Loans receivable at December 31, 1974 includes $128,772,000 from six countries for which it has been necessary to reschedule payments totalling $39,277,000. Subsequent payments totalling $8,648,000 have reduced the amount rescheduled to $30,629,000.

2. In 1974, an agreement, secured by promissory notes, was entered into with the Government of Chile providing for reimbursement of certain claims paid under sections 24 and 27 of the Export Development Act together with interest thereon, as follows:

	Claim recoveries	Capitalized interest	Total
	(Thousands of dollars)		
Total of agreement	$1,497	$101	$1,598
Paid in 1974	75	5	80
Balance receivable at December 31, 1974 which is recoverable in sixteen instalments, plus interest	$1,422	$ 96	1,518
Included in current assets under premiums and other receivables			80
Non-current assets (final maturity July 1, 1983)			$1,438

3. Canada's share of earnings, $1,738,000, represents the excess of income over expense in connection with transactions entered into under sections 27, 31 and 34 of the Export Development Act, which sections cover programs carried out on the Government's behalf.

4. The short-term borrowings of $34,973,000 are covered by marketable promissory notes which mature in January and February 1975. As additional security for the noteholders, EDC maintains revolving lines of credit totalling $50,000,000 with its bankers.

5. Loans and advances from Canada at December 31, 1974:

	Export Development Act Sections 13–14	Export Development Act Sections 31–32
Account of	EDC	Canada
Highest interest rate in force	9½%	6 7/8%
Current:	(Thousands of dollars)	
Due in 1975 . . .	$ 82,608	$ 5,106
Accrued interest	14,045	829
	96,653	5,935
Non-current:		
Due 1976 to 1978	290,125	14,838
Due 1979 to 1981	227,770	12,404
Due 1982 and later	109,838	1,275
	627,733	28,517
	$724,386	$34,452

6. Effective January 1, 1974, the method of amortizing deferred premiums was changed from equal monthly allocations over the term of each policy to a method which accelerates income to coincide with underwriting expenses relating to policy issuance.

EXPORT DEVELOPMENT CORPORATION–*Concluded*

This resulted in the following increases in items on the statement of operations:

	New method	Former method	Increase
	(Thousands of dollars)		
Export credits insurance premiums and guarantee fees earned			
Corporation account	$3,310	$2,889	$ 421
Government account	1,978	564	1,414
			1,835
Foreign investment insurance premiums and fees earned on Government account	281	183	98
			1,933
Canada's share of earnings	1,738	226	1,512
Resultant increase in net income			$ 421

7. Details of capital stock at December 31, are as follows:

	1974		1973	
	Shares	Value	Shares	Value
Par value per share–$100				
Authorized	4,000,000	$400,000,000	1,250,000	$125,000,000
Subscribed	1,250,000	125,000,000	1,250,000	125,000,000
Subscription not called	950,000	95,000,000	1,000,000	100,000,000
Capital stock	300,000	$ 30,000,000	250,000	$ 25,000,000
Issued and fully paid	250,000	$ 25,000,000	250,000	$ 25,000,000
Subscription called December 18, 1974, paid-in January 15, 1975	50,000	$ 5,000,000		

Capital stock subscriptions are subject to call at the discretion of the Board of Directors pursuant to section 11 of the Act.

8. Of the $2,980,000 recoveries in 1974, $1,090,000 was in respect of claims paid during the year and $1,890,000 was recovered in respect of claims paid in previous years.

Claims paid in 1974 and previous years in respect of exchange transfer difficulties and outstanding at year end amounted to $412,000. Other claims outstanding from which future recoveries might be made amounted to $3,495,000.

9. United States dollar accounts have been translated into Canadian dollars as follows: assets and liabilities at the exchange rate prevailing at December 31, 1974; income and expense at the average exchange rates in effect during the year.

10. Expense for the year included depreciation in the amount of $42,000. Remuneration of directors as directors of EDC amounted to $11,000, which was paid to the directors not selected from among persons employed in the public service of Canada and its five officers were paid $177,000. During 1974 there were 12 directors of whom one was also an officer of EDC.

11. Contingent liabilities as at December 31, 1974

	Export Credits Insurance		Foreign Investment Insurance
	Export Development Act Sections 24–26	Export Development Act Sections 27–28	Export Development Act Sections 34–37
Account of	EDC	Canada	Canada
Statutory liability limit	$750 million	$750 million	$250 million
Liability	$401,786,000	$378,810,000	$36,546,000

AUDITOR GENERAL OF CANADA
Ottawa, K1A 0G6
March 17, 1975.

THE HONOURABLE ALASTAIR GILLESPIE, P.C., M.P.,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the balance sheet of Export Development Corporation as at December 31, 1974 and the statements of operations, retained earnings and changes in cash position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present a true and fair view of the financial position of the Corporation as at December 31, 1974 and the results of its operations and the changes in its cash position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL

FARM CREDIT CORPORATION

(Established by the Farm Credit Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash	$ 5,964,500	$ 7,160,864
Accounts receivable	84,070	49,284
Loans to farmers, secured by mortgages (Note 2)	1,673,535,828	1,429,954,737
Loans to farm syndicates, secured by notes (Note 2)	11,145,299	7,826,176
Agreements for sale (Note 2)	11,217,368	7,117,153
Real estate for sale	33,745	291,876
Fixed assets at cost	850,295	773,841
Less: Accumulated depreciation	548,068	498,418
	302,227	275,423
	$1,702,283,037	$1,452,675,513

LIABILITIES	1975	1974
Accounts payable	$ 531,620	$ 222,522
Due to Canada in respect of operations for the year	405,392	234,980
Fire insurance recoveries, unearned appraisal fees, and other deposits	671,235	789,010
Canada loans (Note 3)	1,636,127,102	1,396,224,546
EQUITY OF CANADA		
Capital contributed by Canada under the Farm Credit Act	63,600,000	54,350,000
Reserve for losses–Farm Credit Act:		
Balance at beginning of year	770,406	917,227
Add: Net recoveries (loss) on loans	6,243	(146,821)
Balance at end of year	776,649	770,406
Retained earnings–Farm Syndicate Credit Act:		
Balance at beginning of year	84,049	33,265
Add: Net profit for the year	86,990	50,784
Balance at end of year	171,039	84,049
	$1,702,283,037	$1,452,675,513

Certified correct:

A. E. PROULX
Comptroller-Treasurer

Approved:

B. H. KRISTJANSON
Chairman

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of June 6, 1975 to the Minister of Agriculture.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

OPERATIONS UNDER THE FARM CREDIT ACT

	1975	1974
Income		
Interest earned on mortgage loans to farmers	$97,139,153	$79,540,914
Deduct: Interest on loans from Canada	92,379,891	78,064,127
	4,759,262	1,476,787
Appraisal, legal and supervision fees	941,012	904,288
Other interest income	925,843	347,151
	6,626,117	2,728,226
Expense		
Salaries	8,758,558	7,336,274
Employee benefits	783,760	641,199
Travel	877,270	819,530
Office accommodation	790,000	716,621
Rental and maintenance of office equipment	161,057	146,624
Printing, stationery and office supplies	139,696	137,124
Telephone	135,446	113,692
Postage and express	74,480	79,546
Depreciation	75,965	69,081
Miscellaneous	109,818	95,395
	11,906,050	10,155,086
Less: Allocated to operations under the Farm Syndicates Credit Act and the Small Farm Development Program	973,081	865,355
	10,932,969	9,289,731
Net operating loss provided for by Agriculture Vote 60	$ 4,306,852	$ 6,561,505

OPERATIONS UNDER THE FARM SYNDICATES CREDIT ACT

	1975	1974
Income		
Interest earned on notes receivable	$ 668,749	$ 474,005
Deduct: Interest on loans from Canada	582,989	416,610
	85,760	57,395
Service charges and other	59,987	36,435
	145,747	93,830
Expense allocated to operations under this Act	57,379	42,482
Net operating profit	88,368	51,348
Deduct: Net loss on loans	1,378	564
Net profit transferred to retained earnings	$ 86,990	$ 50,784

FARM CREDIT CORPORATION—*Concluded*

OPERATIONS UNDER THE SMALL FARM DEVELOPMENT PROGRAM

	1975	1974
Income		
Interest earned on agreements for sale	$ 518,335	$ 166,535
Deduct: Interest on loans from Canada	453,692	138,091
	64,643	28,444
Application fees and other	3,095	2,835
	67,738	31,279
Expense		
Allocated to operations under this Program	915,702	822,873
Legal fees and other	55,645	69,125
	971,347	891,998
Deduct: Amount recovered from Agriculture Vote 1	900,517	867,304
	70,830	24,694
Excess of expense over income due from Canada	$ 3,092	$ (6,585)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policies

   Depreciation of fixed assets

   Depreciation is calculated using the reducing balance method.

   Reserve for losses

   Sub-section 15(1) of the Farm Credit Act states "The Corporation shall establish a reserve out of which may be paid any losses sustained by the Corporation in the conduct of its business". The Act further provides that the Corporation shall credit its net earnings each year to this reserve until the amount of the reserve equals the capital of the Corporation. Losses not recovered from Parliamentary appropriations have been charged to the reserve account.

2. Long-term receivables

   Outstanding amounts are receivable over periods ranging from one to thirty years at interest rates in effect at the time of loan approval.

	Period not exceeding	Annual interest rate %
Loans to farmers, secured by mortgages	30 years	4½–9¼
Loans to farm syndicates, secured by notes	15 years	6 –10
Agreements for sale	25 years	5 –9¼

   At March 31, 1975 accrued interest of $58,462,833 is included ($47,369,294 – 1974).

3. Canada loans

   The Corporation has borrowed funds from the Minister of Finance, for the purpose of making farm loans, such borrowings being repayable in accordance with the terms and rates prescribed at the time of borrowing.

   Outstanding amounts as at March 31, 1975 are as follows:

	Repayable up to	Annual interest rate %	Outstanding amount March 31, 1975
Farm Credit Act	1995	3½–8¼	$1,580,088,261
Farm Syndicates Credit Act	1979	5¼–9	10,807,904
Small Farm Development Program	1995	6 –8¼	8,919,823
Accrued interest			36,311,114
			$1,636,127,102

4. Remuneration to members

   The Corporation has 5 members who received $126,666 in salaries as officers, including $63,557 in retirement payments, during the fiscal year. The members received no remuneration as members.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6

June 6, 1975.

THE HONOURABLE EUGENE F. WHELAN, P.C., M.P.,
MINISTER OF AGRICULTURE,
OTTAWA, ONTARIO.
K1A 0C5

Dear Mr. Whelan,

I have examined the balance sheet of the Farm Credit Corporation as at March 31, 1975 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Consistent with the practice followed in prior years, losses on loans and subsequent recoveries are recorded in the reserve for losses on the balance sheet in the year of realization. The Corporation does not provide for estimated losses which are expected to arise on collecting the amounts outstanding at the balance sheet date. In accordance with generally accepted accounting principles, amounts receivable should be recorded on the balance sheet at estimated realizable values and the statement of income and expense should include the cost of estimated loan losses. No estimate of the amount of doubtful accounts was available as at March 31, 1975.

In my opinion, subject to the effect of recording an appropriate allowance for doubtful accounts, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

FRESHWATER FISH MARKETING CORPORATION

(Established by the Freshwater Fish Marketing Act)

BALANCE SHEET AS AT APRIL 30, 1974

(with comparative figures as at April 30, 1973)

ASSETS	1974	1973
Current Assets:		
Cash	$ 850	$ 736,060
Advances to agents	298,820	244,416
Accounts receivable–		
Trade	1,814,057	1,558,163
Other	417,049	80,043
Grant receivable	77,478	
Inventory, at the lower of cost or net realizable value–		
Fish	3,046,000	1,392,950
Packaging material and parts	341,082	132,065
Prepaid expense	28,781	13,660
Total Current Assets	6,024,117	4,157,357
Grant receivable		77,478
Fixed Assets:		
Land, buildings and equipment at cost, less accumulated depreciation (Note 1)	5,546,435	6,175,632
Unamortized leasehold improvements (Note 2)	396,921	67,051
Total Fixed Assets	5,943,356	6,242,683
	$11,967,473	$10,477,518

LIABILITIES	1974	1973
Current Liabilities:		
Bank overdraft	$ 1,143,408	$
Accounts payable	405,054	533,509
Due to agents–fish purchases	95,018	78,242
Accrued interest payable	218,896	203,643
Taxes payable	150,547	132,968
Due to Fisheries Prices Support Board	1,103,225	1,002,540
Long-term debt to be repaid within one year	224,661	253,559
Loans from Canada under section 17 of the Act	9,730,334	9,365,579
Total Current Liabilities	13,071,143	11,570,040
Long-term Liabilities:		
Mortgages payable		173,269
Local improvements		33,237
		206,506
Contributed Surplus	387,388	387,388
Deficit (Note 3)	(1,491,058)	(1,686,416)
	$11,967,473	$10,477,518

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

F. J. DOUCET
Director

G. L. GRANT
Director

I have examined the above balance sheet and related statements of operations and deficit and have reported thereon under date of October 17, 1974.

J. J. MACDONELL
Auditor General of Canada.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED APRIL 30, 1974

(with comparative figures for the year ended April 30, 1973)

	1974	1973
Deficit, beginning of year	$1,686,416	$1,308,769
Payments received in respect of operating losses incurred in 1971-72 and 1972-73 (Note 3)	150,000	1,650,000
	1,536,416	(341,231)
(Income) loss for the year per Statement of Operations	(716,110)	2,027,647
	820,306	1,686,416
Additional payment to fishermen	670,752	
Deficit, end of year	$1,491,058	$1,686,416

The accompanying notes are an integral part of the financial statements.

FRESHWATER FISH MARKETING CORPORATION–*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED APRIL 30, 1974
(with comparative figures for the year ended April 30, 1973)

	1974	1973
Sales	$15,947,206	$16,025,753
Cost of sales	14,210,138	16,723,321
Gross margin	1,737,068	(697,568)
Selling and administrative expense		
Interest	486,943	532,417
Salaries and employee benefits	351,906	341,705
Bad debt expense	121,959	81,585
Insurance	51,458	43,096
Communications	49,438	35,800
Travel	49,275	44,542
Office supplies	31,296	40,920
Office equipment rental and repairs	29,300	37,422
Publicity	18,184	39,154
Meetings and fees	13,292	22,531
Professional services	3,642	53,399
Other administrative expenses	42,768	57,508
	1,249,461	1,330,079
Income (loss) from operations	487,607	(2,027,647)
Excess of insurance proceeds over net book value of fixed assets destroyed by fire	228,503	
Income (loss) for the year	$ 716,110	$ (2,027,647)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 1974

1. Land, buildings and equipment

At April 30, 1974 the tangible fixed assets and related accumulated depreciation were as follows:

	Cost	Accumulated depreciation	Net
Land	$ 236,311	$	$ 236,311
Buildings	4,164,944	249,198	3,915,746
Equipment	1,906,078	723,841	1,182,237
Packer vessel	234,300	46,859	187,441
Construction in progress	24,700		24,700
	$6,566,333	$1,019,898	$5,546,435

2. Unamortized leasehold improvements

The Corporation has spent $1,208,319 on land and a processing plant constructed for the Department of Indian Affairs and Northern Development at Hay River, N.W.T. Under a twenty-year agreement dated July 1, 1972 the Department has leased this property back to the Corporation for $1 a year. The Corporation has received $850,000 from the Department and the balance of $358,319 is being amortized as a leasehold improvement over the term of the lease.

3. Deficit

Contributions of $3,000,000 towards the operating losses incurred by the Corporation in 1971-72 and 1972-73 have been requested from the federal and participating provincial and territorial governments. Of this amount $1,500,000 has been received from Canada, $150,000 from the Northwest Territories, and $150,000 from Ontario.

4. Statement of Operations

Certain comparative figures in the Statement of Operations for the year ended April 30, 1973 have been restated to conform to the classifications used for the year ended April 30, 1974 when interest with respect to financing of inventories through the Fisheries Prices Support Board and salaries and employee benefits for zone representatives have been classified as cost of sales.

Interest – as previously reported	$ 568,230	
– as restated	532,417	$ 35,813
Salaries and employee benefits		
– as previously reported	438,005	
– as restated	341,705	96,300
Decrease		$132,113
Cost of sales		
– as previously reported	$16,591,208	
– as restated	16,723,321	
Increase		$132,113

These reclassifications have no effect on the loss for 1972-73 as previously reported.

5. Supplementary information

During the year remuneration paid to directors as directors was $2,200 and remuneration paid to officers was $49,010.

The Corporation has eleven directors and two officers; one officer is also a director.

Depreciation and amortization recorded during the year was $421,437.

FRESHWATER FISH MARKETING CORPORATION—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, October 17, 1974.

THE HONOURABLE ROMÉO LEBLANC,
MINISTER OF STATE FOR FISHERIES,
OTTAWA.

Sir,

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1974 and the statements of operations and deficit for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

GREAT LAKES PILOTAGE AUTHORITY, LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current assets:		
Cash and short-term deposits	$ 937,552	$ 526,273
Due from Canada in respect of parliamentary appropriation		176,598
Accounts receivable	374,187	429,942
	1,311,739	1,132,813
Capital assets:		
At cost	77,190	72,648
Less: Accumulated depreciation	16,249	10,383
	60,941	62,265
	$1,372,680	$1,195,078

LIABILITIES	1974	1973
Current liabilities:		
Accounts payable and accrued liabilities	$1,179,434	$1,131,313
Deferred collections (Note 2)	115,000	
	1,294,434	1,131,313
Equity of Canada		
Capital stock:		
Authorized–50 shares of $100 par value		
Issued–15 shares fully paid	1,500	1,500
Residual value of capital assets financed from parliamentary appropriations	60,941	62,265
Contribution in excess of deficit incurred	15,805	
	78,246	63,765
	$1,372,680	$1,195,078

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. A. QUAIL
Director

L. E. BELAND
Director

I have examined the above balance sheet and the related statement of income and expenditure and have reported thereon under date of April 11, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Continued*

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Pilotage charges	$2,562,984	$4,036,884
Less: Payable to Canada (Note 3)		19,594
	2,562,984	4,017,290
Expenditure:		
Pilots' fees, salaries and benefits	3,844,487	4,144,565
Staff salaries and benefits	352,724	327,277
Pilot boats	179,360	185,112
Transportation and travel	178,724	134,794
Professional and special services	38,292	47,171
Rentals	25,360	16,199
Communication	23,815	17,113
Repairs and maintenance	10,979	8,615
Utilities, material and supplies	10,123	12,815
Depreciation	5,866	5,412
	4,669,730	4,899,073
Operating deficit	2,106,746	881,783
Less: Interest and other income	23,861	28,957
	2,082,885	852,826
Add: Acquisition of capital assets	4,542	4,416
Excess of expenditure over income	$2,087,427	$ 857,242
Excess of expenditure over income provided for by–		
Transport Vote 85 of 1972-73	$	$ 88,212
Transport Vote 75 of 1973-74	138,366	587,020
Transport Vote 80 of 1974-75	1,084,000	
Treasury Board Vote 5 of 1974-75	875,000	
Depreciation	5,866	5,412
	2,103,232	680,644
Less: Contribution in excess of deficit incurred	15,805	(176,598)
	$2,087,427	$ 857,242

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974

1. Accounting policy

   The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as accounts receivable; amounts received from appropriations in excess of the deficit are shown as such in the Equity of Canada.

   The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

   Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Income and Expenditure, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

   The Statement of Income and Expenditure is prepared on an accrual basis except in respect of deferred collections (see Note 2) and termination benefits which are expensed as paid (see Note 4).

2. Deferred collections

   Accounts receivable include an estimated amount of $115,000 arising from pilotage services accounted for at the despatching office of the United States pilot corporation at Duluth, Minnesota. Due to the lack of precise accounting information from the United States pilot corporation, the amount receivable and the date of collection cannot be determined and because of these uncertainties, these amounts are not included in income but are shown as a deferred collection on the Balance Sheet.

3. Revenues payable to Canada

   Under by-laws issued pursuant to the Canada Shipping Act but revoked effective October 4, 1973, an amount equal to 3% of Cornwall District pilotage charges is payable to Canada. The amount due to Canada of $51,893 is included in accounts payable.

4. Termination benefits

   The financial statements do not reflect the termination benefits accruing to employees but instead the actual costs are expensed in the year of termination or retirement. The amount of these benefits at December 31, 1974 is estimated to be $460,000 as compared with $340,000 at the previous year-end. The increase of $120,000 during the year includes an amount of $55,000 in connection with pilots that elected in 1974 to become employees of the Authority.

5. Remuneration of directors and officers

   Expense includes remuneration of directors as directors, $3,750 (1973–$5,775), and remuneration of officers as officers, $31,244 (1973–$20,077). The Authority has six directors and five officers. Two officers are also directors.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6
April 11, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.
K1A 0N5

Dear Mr. Marchand,

I have examined the balance sheet of the Great Lakes Pilotage Authority, Ltd. as at December 31, 1974 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 2 to the financial statements, the date of collection of certain accounts receivable arising from services rendered during the year is not determinable. As a consequence such amounts, totalling $115,000, have not been taken into income for the year but have been carried on the balance sheet as deferred collections to be taken into income when received. In accordance with generally accepted accounting principles and treatment in prior years, these amounts should have been included in income for the year, thereby reducing the excess of expenditure over income to $1,972,427.

In my opinion, except for the effect of failing to record as income certain amounts described in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

INDUSTRIAL DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 1974
(with comparative figures for 1973)

ASSETS	1974	1973
Government of Canada Treasury Bills	$ 8,493,808	$ 7,794,490
Loans and investments (notes 1 and 3)	987,344,549	736,224,470
Interest due and accrued	5,692,856	4,543,775
	993,037,405	740,768,245
Less: Allowance for doubtful accounts	22,800,000	20,500,000
	970,237,405	720,268,245
Liability of others on guarantees and underwriting agreements (as per contra)	223,000	55,000
Fixed assets, at cost less accumulated depreciation	1,471,105	984,312
Other assets	340,078	273,375
	$980,765,396	$729,375,422

LIABILITIES	1974	1973
Cheques outstanding, less cash	$ 12,677,422	$ 12,358,218
Accrued interest on debentures	24,756,868	17,209,499
Other liabilities	1,126,764	796,922
	38,561,054	30,364,639
Liability under guarantees and underwriting agreements (as per contra)	223,000	55,000
Debentures outstanding (note 2)	837,300,000	605,900,000
Debenture premium and discount less amortization	388,196	425,871
	837,688,196	606,325,871
Capital:		
Authorized– 750,000 shares, of a par value of $100 each		
Issued and outstanding– 710,000 shares (620,000 shares in 1973)	71,000,000	62,000,000
Reserve fund	33,293,146	30,629,912
	104,293,146	92,629,912
	$980,765,396	$729,375,422

NOTES TO FINANCIAL STATEMENTS

1. Amounts not disbursed at September 30, 1974 on loans and investments authorized were approximately $150,000,000 ($140,000,000 at September 30, 1973).

2. Debentures issued and held by the Bank of Canada at September 30, 1974 were as follows:

Rate %	Maturities by fiscal year (in thousands of dollars)						
	1975	1976	1977	1978	1979	1980	Total
5-5 7/8	$ 4,600	$ 2,200	$	$	$	$	$ 6,800
6-6 7/8	20,600	15,300	41,700	45,000			122,600
7-7 7/8	41,700	32,000	54,200	68,000	93,800	37,200	326,900
8-8 7/8	59,200	62,700	32,600	15,400	35,800	74,600	280,300
9-9 7/8	12,300	25,400	10,100	10,100	10,100	32,700	100,700
Total	$138,400	$137,600	$138,600	$138,500	$139,700	$144,500	$837,300

3. Property held for sale amounting to $2,613,470 in 1973 has been reclassified to loans and investments for purposes of comparison with the presentation adopted in 1974.

R. L. McLEAN
Controller

G. K. BOUEY
President

AUDITOR'S REPORT

We have examined the statement of assets and liabilities of the Industrial Development Bank as at September 30, 1974 and the statements of income and expense and of reserve fund for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at September 30, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

G. I. CRAIG, C.A.
of Price Waterhouse & Co.

Ottawa, October 23, 1974

GÉRALD PRÉFONTAINE, C.A.
of Séguin, Préfontaine, Patenaude & Cie.

INDUSTRIAL DEVELOPMENT BANK—*Continued*

INCOME AND EXPENSE

Year ended September 30, 1974 (with comparative figures for 1973)

	1974	1973
INCOME:		
Interest	$84,398,024	$64,559,334
Profit on sale of investments		334,493
Sundry	1,919,197	2,189,628
	86,317,221	67,083,455
EXPENSE:		
Salaries	15,003,451	11,161,338
Pension fund, unemployment insurance and group insurance	2,314,443	1,663,604
Other staff expenses	445,434	332,600
Investigation and supervision expenses	296,929	263,467
Travel and transfer expenses	1,326,816	875,319
Rental and other costs–leased premises	1,901,990	1,538,251
Depreciation on fixed assets	433,224	318,832
Advertising	93,697	197,733
Other public information	734,426	482,010
Telephone and telegrams	596,486	451,293
Office supplies and expenses	857,934	620,364
Directors' fees	11,636	14,800
Auditors' fees and expenses	30,904	30,772
All other operating expenses	201,382	168,825
Total operating expense	24,248,752	18,119,208
Interest on debentures (including amortization of discount and premium)	54,845,696	40,277,598
Allowance for doubtful accounts	4,559,539	4,887,286
	83,653,987	63,284,092
Balance of income transferred to reserve fund	$ 2,663,234	$ 3,799,363

RESERVE FUND

STATEMENT OF RESERVE FUND

Year ended September 30, 1974 (with comparative figures for 1973)

	1974	1973
Balance, beginning of year	$30,629,912	$26,830,549
Balance of income for the year	2,663,234	3,799,363
Balance, end of year	$33,293,146	$30,629,912

ALLOWANCE FOR DOUBTFUL ACCOUNTS

STATEMENT OF ALLOWANCE FOR DOUBTFUL ACCOUNTS

Year ended September 30, 1974 (with comparative figures for 1973)

	1974	1973
Balance, beginning of year	$20,500,000	$17,000,000
Add:		
Recovery of amounts previously written off	85,935	91,064
Allowance for doubtful accounts for the year	4,559,539	4,887,286
	4,645,474	4,978,350
	25,145,474	21,978,350
Less:		
Bad debts written off	2,345,474	1,478,350
Balance, end of year	$22,800,000	$20,500,000

LAURENTIAN PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973	LIABILITIES	1974	1973
Current assets:			Current liabilities:		
Cash and short-term deposits	$ 412,333	$ 421,444	Accounts payable and accrued liabilities	$1,868,411	$1,900,941
Due from Canada in respect of parliamentary appropriation	134,068		EQUITY OF CANADA		
Accounts receivable, less allowance for doubtful accounts (Note 2)	1,320,801	1,704,054	Residual value of capital assets financed from parliamentary appropriations	168,513	202,879
Prepaid expense	1,209		Contribution in excess of deficit incurred		224,557
	1,868,411	2,125,498		168,513	427,436
Capital assets:					
At cost	272,790	269,771			
Less: Accumulated depreciation	104,277	66,892			
	168,513	202,879			
	$2,036,924	$2,328,377		$2,036,924	$2,328,377

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PAUL BAILLY
Chairman

Y. MATTE
Member

I have examined the above balance sheet and the related statement of income and expenditure and have reported thereon under date of April 11, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada.

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Pilotage charges	$7,430,909	$8,537,573
Expenditure:		
Pilots' fees, salaries and benefits	7,076,973	7,377,422
Staff salaries and benefits	834,968	738,093
Pilot boats	743,406	669,564
Provision for doubtful accounts (Note 2)	378,922	6,815
Professional and special services	203,025	194,746
Rentals	90,312	82,019
Communications	71,139	69,376
Depreciation	37,385	37,172
Utilities, material and supplies	28,352	39,967
Transportation and travel	27,798	37,268
Repairs and maintenance	22,962	27,374
Others	14,577	2,192
	9,529,819	9,282,008
Operating deficit	2,098,910	744,435
Less: Interest and other income	37,574	27,543
	2,061,336	716,892
Add: Acquisition of capital assets	3,019	35,279
Excess of expenditure over income	$2,064,355	$ 752,171
Excess of expenditure over income provided for by—		
Transport Vote 90 of 1972-73	$	$ 308,727
Transport Vote 80 of 1973-74	511,557	546,000
Transport Vote 85 of 1974-75	1,000,000	
Treasury Board Vote 5 of 1974-75	313,000	
Depreciation	37,385	37,172
Government departments which provided certain major services without charge	68,345	84,829
	1,930,287	976,728
Add: Amount to be recovered from parliamentary appropriation	134,068	(224,557)
	$2,064,355	$ 752,171

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974

1. Accounting policy

   The Laurentian Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as accounts receivable; amounts received from appropriations in excess of the deficit are shown as such in the Equity of Canada.

   The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

   Depreciation of capital assets is calculated on a straight-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Income and Expenditure, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

   Certain major services included in expenditure are provided without charge by government departments.

   The Statement of Income and Expenditure is prepared on an accrual basis except in respect of termination benefits which are expensed as paid (see Note 3).

2. Provision for doubtful accounts

   Pilotage services rendered in 1973 and 1974 in a total amount of $391,694 are in dispute and the subject of litigation yet to be heard by the courts. At December 31, 1974 full provision has been made for these amounts in the allowance for doubtful accounts.

3. Termination benefits

   The financial statements do not reflect the termination benefits accruing to employees but instead the actual costs are expensed in the year of termination or retirement. The amount of these benefits at December 31, 1974 is estimated to be $175,000 as compared to $127,000 at the previous year-end.

4. Remuneration of members and officers

   Expense includes remuneration of members as members, $8,300 (1973—$14,750), and remuneration of officers as officers, $88,588 (1973—$70,300). The Authority has seven members and four officers. Two officers are also members.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario.
K1A 0G6

April 11, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.
K1A 0N5

Dear Mr. Marchand,

I have examined the balance sheet of the Laurentian Pilotage Authority as at December 31, 1974 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

NATIONAL ARTS CENTRE CORPORATION

(Established by the National Arts Centre Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash	$ 372,774	$145,787
Accounts receivable	219,776	123,085
Grants receivable (Note 1)	172,618	72,000
Due from Canada		173,800
Advances to performing companies and artists under contract and related costs of production in process	159,778	113,567
Inventories of supplies, at cost	263,210	246,404
Prepaid expense	28,827	8,593
	$1,216,983	$883,236

LIABILITIES	1975	1974
Accounts payable and accrued liabilities	$ 934,543	$630,029
Deferred revenue	392,750	343,492
	1,327,293	973,521
SURPLUS (DEFICIT)		
Balance at beginning of year	(90,285)	313,533
Deficit for the year	(20,025)	(403,818)
Balance at end of year	(110,310)	(90,285)
	$1,216,983	$883,236

The accompanying notes are an integral part of the financial statements.

Certified correct:

H. SAUVÉ
Director of Finance

Approved:

G. H. SOUTHAM
Director General

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of June 30, 1975 to the Chairman of the Board of Trustees.

J. J. MACDONELL
Auditor General of Canada

NATIONAL ARTS CENTRE CORPORATION–*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expenses:		
Direct cost of concerts and theatrical performances–		
Dance and variety	$1,717,689	$1,349,888
Music	1,440,095	1,346,113
Theatre	1,312,562	926,712
Festival	725,862	979,831
	5,196,208	4,602,544
General and administration–		
Salaries and wages (Note 4)	2,044,084	1,656,343
Casual employees	391,566	388,978
Employee benefits	189,687	154,706
Building maintenance	734,056	519,579
Utilities	408,894	408,742
Advertising and promotion	226,314	255,124
Office supplies	129,283	131,254
Rentals	115,812	102,498
Telephone and telegraph	73,141	71,653
Employees' travel and duty entertainment	61,389	68,139
Consultants' services and expenses	53,960	35,910
Insurance	37,658	27,011
Trustees' fees (Note 4) and expenses	17,116	24,503
Receptions	12,078	16,110
Other	99,742	93,160
	4,549,780	3,953,710
Acquisition of capital assets (Note 1)	190,496	137,086
Net loss on Restaurant Operations (Appendix 1)	107,445	51,528
	10,088,929	8,744,868
Income:		
Concerts and theatrical performances–		
Dance and variety	1,712,394	1,235,657
Music	577,966	482,736
Theatre	685,632	425,765
Festival	189,821	182,816
	3,165,813	2,326,974
Other–		
Parking	607,726	546,555
Supply of materials and services to lessees	108,797	91,568
Rentals	107,328	111,758
Interest	93,326	98,932
Advertising	9,423	78,227
Miscellaneous	28,473	18,009
	955,073	945,049
	4,120,886	3,272,023
Excess of expense over income	5,968,043	5,472,845
Funds provided:		
Parliamentary appropriations	5,757,050	4,603,800
Recovery of costs from the Department of External Affairs	72,618	73,224
Municipal and other grants	118,350	392,003
	5,948,018	5,069,027
Deficit for the year	$ 20,025	$ 403,818

The accompanying notes are an integral part of the financial statements.

APPENDIX 1

STATEMENT OF RESTAURANT OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Sales		
Food	$ 681,040	$ 599,057
Beverages	712,627	619,637
	1,393,667	1,218,694
Cost of sales		
Food	263,017	243,433
Beverages	219,935	193,120
	482,952	436,553
Gross profit	910,715	782,141
Other income	12,713	26,825
	923,428	808,966
Expense:		
Salaries and wages	711,599	601,240
Employee benefits	58,772	47,803
Employee meals	28,920	22,985
Supplies	108,906	77,284
Administrative and general	66,673	46,954
Music and entertainment	38,149	42,515
Advertising	17,854	21,713
	1,030,873	860,494
Excess of expense over income	$107,445	$51,528

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policy

   The Corporation follows the practice of charging the cost of capital assets to operations in the year of acquisition.

   Municipal and other grants are recorded as assets at year-end in cases where the grantors have made firm commitments to the Corporation.

2. National Arts Centre Building Complex

   The Corporation leases the National Arts Centre building complex from the Department of Public Works. Under the terms of the lease, the Corporation is responsible for both maintenance and operation of the building complex but is not required to pay rent. Accordingly, the financial statements do not reflect any other occupancy costs.

3. Statement presentation

   Certain 1974 comparative figures have been restated to conform to 1975 presentation.

4. Statutory information

   Six executive officers (seven in 1974) were paid salaries aggregating $173,000 in both 1975 and 1974; and eleven trustees (fourteen in 1974) were paid fees aggregating $6,000 in each year.

NATIONAL ARTS CENTRE CORPORATION– *Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, June 30, 1975

MR. FRANÇOIS MERCIER, Q.C.,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA, ONTARIO

Dear Mr. Mercier,

I have examined the balance sheet of the National Arts Centre Corporation as at March 31, 1975 and the statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

THE NATIONAL BATTLEFIELDS COMMISSION

(Constituted under an "Act Respecting The National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Cash	$ 27,772	$ 574
Accounts receivable	3,206	4,389
Inventory of supplies, spare parts and tools, at cost	26,077	23,438
Assets relating to Special Land Purchase Account, contra:		
Cash	17,960	14,957
Investment in Canada bonds, at cost (market value $27,191)	32,500	32,500
	50,460	47,457
Capital assets, at cost		
Land	724,710	724,710
Buildings	153,228	153,228
Roadways, driveways and grading	747,557	735,765
Equipment	495,545	484,405
Illuminated fountain	61,930	61,930
	2,182,970	2,160,038
	$2,290,485	$2,235,896

LIABILITIES	1975	1974
Accounts payable	$ 7,100	$ 3,913
Special Land Purchase Account, contra:		
Balance of funds contributed by provincial governments, municipalities and others for the acquisition of land (with accumulated interest earnings)	50,460	47,457
EQUITY OF CANADA		
Per statement	2,232,925	2,184,526
	$2,290,485	$2,235,896

Certified correct:

L. TASCHEREAU
Secretary

Approved:

ANTOINE RIVARD
Commissioner–Acting Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and Equity of Canada and have reported thereon under date of July 17, 1975 to the Minister of Indian Affairs and Northern Development.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income:		
Parliamentary appropriations	$619,000	$520,000
Miscellaneous	2,239	4,682
	621,239	524,682
Expense:		
Administration–		
Salaries	30,300	26,808
Professional services	12,222	4,464
Other	5,804	5,440
	48,326	36,712
Operation and Maintenance–		
Salaries	312,328	290,561
Employee benefits	26,359	22,501
Policing services	78,591	72,276
Repairs of roads, driveways, buildings and equipment	39,883	63,085
Tree Surgery	23,508	10,224
Heating, gas and oil	17,643	14,114
Electric light and power	8,798	8,856
Supplies and small tools	7,641	6,402
Snow removal	3,718	3,225
Nursery stock and fertilizer	1,616	1,947
Miscellaneous	3,112	3,828
	523,197	497,019
Capital outlays	24,249	48,616
	595,772	582,347
Excess of income over expense	$ 25,467	$(57,665)

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$2,184,526	$2,199,327
Add:		
Capital outlays made during the year	24,249	48,616
Excess of income over expense	25,467	(57,665)
	2,234,242	2,190,278
Deduct:		
Capital assets disposed of during the year	1,317	5,752
Balance at end of year	$2,232,925	$2,184,526

NOTE TO FINANCIAL STATEMENTS MARCH 31, 1975

Accounting Policy

Capital Assets

Capital assets are expensed in the year of acquisition. However, the assets less disposals, are recorded on the balance sheet with a similar amount added to the Equity of Canada.

THE NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6
July 17, 1975

THE HONOURABLE J. JUDD BUCHANAN, P.C., M.P.
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT
OTTAWA, ONTARIO

Dear Mr. Buchanan,

I have examined the balance sheet of the National Battlefields Commission as at March 31, 1975 and the statements of income and expense and equity of Canada for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1975 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

NATIONAL CAPITAL COMMISSION

(Established by the National Capital Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Cash and short-term deposits	$ 5,464,898	$ 3,605,750
Due from Canada in respect of parliamentary appropriations	12,291,061	21,335,509
Accounts receivable		
Government departments and agencies	778,555	338,205
Others	431,257	258,557
Inventory of supplies, nursery stock, small tools and equipment, at cost	777,179	491,777
Prepaid expense	180,211	83,141
Unsettled expropriation of land (estimated)	2,900,000	2,500,000
Total current assets	22,823,161	28,612,939
Capital assets, at cost (Schedule A) (Note 3)	255,268,303	231,833,950
	$278,091,464	$260,446,889

LIABILITIES	1975	1974
Current liabilities		
Accounts payable and accrued liabilities		
National Capital Fund	$ 3,462,920	$ 1,662,545
Unsettled expropriation of land (estimated)	2,900,000	2,500,000
Others	1,996,412	1,183,358
Holdbacks and deposits from contractors and others	446,068	413,708
Deposits from government departments and agencies for property to be transferred	6,500,000	6,640,973
Deferred revenue	120,970	116,239
Total current liabilities	15,426,370	12,516,823
Equity of Canada		
National Capital Fund – Unexpended balance (Statement I)	10,262,902	16,801,427
Loans from Canada for acquisition of property (Note 2)	70,800,824	64,464,964
Proprietary interest (Statement III)	181,601,368	166,663,675
	262,665,094	247,930,066
	$278,091,464	$260,446,889

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. E. KIRCHNER
Assistant General Manager, Property & Finance

Approved on behalf of the Commission:

E. GALLANT
Chairman

C. N. BEAUCHAMP
Commissioner

I have examined the above balance sheet and the related statements of the National Capital Fund, operating expenditures, proprietary interest, and changes in financial position for the year ended March 31, 1975 and have reported thereon under date of June 27, 1975, to the Minister of State for Urban Affairs.

J. J. MACDONELL
Auditor General of Canada

NATIONAL CAPITAL COMMISSION—*Continued*

Statement I

STATEMENT OF THE NATIONAL CAPITAL FUND FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$16,801,427	$12,776,824
Parliamentary appropriation	23,080,000	23,168,000
Excess proceeds over service costs	47,282	
Gift to the Commission	1,225	
	39,929,934	35,944,824
Expenditure		
Capital	14,029,351	11,128,524
Less: Sales of property	99,302	2,874,622
	13,930,049	8,253,902
Adjustment of prior years' sales	67,954	
Capital Expenditure (Schedule A)	13,998,003	8,253,902
Contributions		
Road Network – Quebec	7,332,276	7,209,759
Sewers and water mains – Ontario	3,317,863	754,583
Sewers and water mains – Quebec	3,052,076	635,347
Regional transit	33,066	602,440
Others	304,921	155,141
	14,040,202	9,357,270
Other Expenditures		
Survey and mapping	433,475	370,203
Studies and assistance	757,215	256,039
Others	438,137	905,983
	1,628,827	1,532,225
Total Expenditures	29,667,032	19,143,397
Balance at end of year	$10,262,902	$16,801,427

The accompanying notes are an integral part of the financial statements.

Statement II

STATEMENT OF OPERATING EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Expenditure		
Administration		
Management and general services	$ 3,524,022	$ 2,550,940
Planning	1,667,922	1,296,029
Operation and maintenance	1,797,698	1,383,717
Office equipment	193,840	100,525
	7,183,482	5,331,211
Operation and maintenance		
Government grounds	2,682,166	2,053,749
Parks and parkways, etc.	3,595,045	3,555,584
Gatineau Park	1,288,572	1,048,838
Leased properties	1,566,896	1,297,194
Services charged to others	860,167	849,936
Machinery and equipment	323,026	436,898
	10,315,872	9,242,199
Contribution for the encouragement of bilingualism	249,973	
Grants in lieu of municipal taxes –		
Leased properties	699,285	698,656
Other properties	575,450	576,948
	1,274,735	1,275,604
Interest on loans from Canada (Note 2)	1,585,518	3,284,363
	20,609,580	19,133,377
Revenue		
Property rental	3,389,237	2,633,025
Expenditure recoveries	860,167	849,936
Bank interest	406,486	218,843
Miscellaneous revenues	363,349	425,964
	5,019,239	4,127,768
Net operating expenditure	$15,590,341	$15,005,609
Net operating expenditure provided for by –		
Urban Affairs Vote 20	$14,875,061	$14,942,509
Treasury Board Vote 15	174,800	63,100
Treasury Board Vote 5	88,000	
Treasury Board Vote 7	452,480	
	$15,590,341	$15,005,609

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION–*Continued*

Statement III

STATEMENT OF PROPRIETARY INTEREST FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Balance at beginning of year	$166,663,675	$156,935,854
Increase arising on acquisition of capital assets		
National Capital Fund	13,998,003	8,253,902
Machinery and equipment	323,026	436,898
Office equipment	193,840	100,525
Other adjustments to asset values	137,423	(76,759)
Property received as a gift		950,000
Increase in inventories of supplies, nursery stock, small tools and equipment	285,401	63,255
Balance at end of year	$181,601,368	$166,663,675

The accompanying notes are an integral part of the financial statements.

Statement IV

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Source of funds		
Parliamentary appropriations		
Operations	$15,590,341	$15,005,609
National Capital Fund	23,080,000	23,168,000
	38,670,341	38,173,609
Loans from Canada	6,600,000	5,000,000
Recoveries and gifts	48,507	
	45,318,848	43,173,609
Application of funds		
Net operating costs	15,590,341	15,005,609
Less: Increase in inventories	285,401	63,255
	15,304,940	14,942,354
Expenditures of the National Capital Fund	29,667,032	19,143,397
	44,971,972	34,085,751
Capital assets purchased from loan monies	8,782,061	1,517,924
Repayment of loans from Canada	264,140	336,760
	54,018,173	35,940,435
Decrease (increase) in working capital during the year	8,699,325	(7,233,174)
Working capital, beginning of year	16,096,116	8,862,942
Working capital, end of year	$ 7,396,791	$16,096,116

The accompanying notes are an integral part of the financial statements.

NATIONAL CAPITAL COMMISSION—*Continued*

Schedule A

STATEMENT OF NET CAPITAL EXPENDITURE AND SOURCE OF FUNDING FOR THE YEAR ENDED MARCH 31, 1975
with cumulative figures to that date

	Balance April 1, 1974	Expenditure – Current Year: National Capital Fund	Loans	Other	Balance March 31, 1975
PROPERTY					
Parkways – Ontario	$ 11,264,916	$ 68,632	$	$ (230,680)	$ 11,102,868
Parkways – Quebec	4,464,784	1,083,532			5,548,316
Parks – Ontario	2,649,109	(28,635)			2,620,474
Parks – Quebec	8,047,850	416,394			8,464,244
Railway exchange land	19,217,561	70,939		426,887	19,715,387
LeBreton Flats	18,540,436		5,846,741		24,387,177
Confederation Square	6,280,299		(60,387)	67,944	6,287,856
Hull	39,301,837	802,231	2,129,395	(657)	42,232,806
Sussex Drive	4,366,450	6,921	871,000		5,244,371
South-East city		4,765,870			4,765,870
Bridges and approaches	3,599,597			(35,743)	3,563,854
Quebec – others	24,697	200			24,897
Ontario – others	4,883,156	53,938		(4,042)	4,933,052
Greenbelt	38,208,843		(4,688)	(71)	38,204,084
Leases and licences of occupation	1				1
	160,849,536	7,240,022	8,782,061	223,638	177,095,257
IMPROVEMENTS AND DEVELOPMENT					
Parkways – Ontario	27,890,512	550,523			28,441,035
Parkways – Quebec	7,090,893	1,272			7,092,165
Parks – Ontario	3,286,010	736,865		(27,325)	3,995,550
Parks – Quebec	4,254,345	609,669			4,864,014
Bridges and approaches	13,718,709	1,271,111			14,989,820
LeBreton Flats	1,402,387				1,402,387
Historic sites	1,363,358	1,171,706			2,535,064
Leased properties	3,766,567	1,250,032			5,016,599
Recreational facilities	1,640,748	539,116			2,179,864
Other		37,729			37,729
	64,413,529	6,168,023		(27,325)	70,554,227
ADMINISTRATION					
Buildings	3,681,608	589,958			4,271,566
Machinery and equipment	2,072,203				
Acquisitions				323,026	
Loss on disposal				(47,853)	
				275,173	2,347,376
Office equipment	817,074				
Acquisitions				193,840	
Loss on disposal				(11,037)	
				182,803	999,877
	6,570,885	589,958		457,976	7,618,819
	$231,833,950	$13,998,003	$8,782,061	$ 654,289	$255,268,303

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1975

1. Accounting policies

(a) National Capital Fund

The Commission manages the National Capital Fund for which funds are provided by non-lapsing parliamentary appropriations. The operations of the National Capital Fund are reflected on the statement of the National Capital Fund and, accordingly, are not included in the statement of operating expenditures. The balance sheet and statement of changes in financial position reflect the combined accounts of the Commission's other operations and the National Capital Fund.

(b) Capital assets

Capital assets are carried on the balance sheet at cost. Where capital assets are financed by parliamentary appropriations, and not by loan monies, an equivalent amount is credited to proprietary interest. Losses or gains arising on disposal of assets are reflected in the proprietary interest account.

In general, capital assets are not revenue-producing and no depreciation is recorded in the accounts.

2. Loans from Canada for acquisition of property

Although interest is payable semi-annually at rates varying from 4% to 8 7/16%, no dates for repayment of principal are specified, except that the loans must be repaid by proceeds of sales or by payments from parliamentary appropriations. Effective April 1, 1974, payment of interest on loans totalling $39,618,684, borrowed for the purpose of acquiring property in the Greenbelt, has been deferred until March 31, 1979. At March 31, 1975, the deferred interest amounted to $2,066,970, which amount is not recorded on the financial statement.

3. Commitments

(a) Capital assets include the cost of certain properties which will be disposed of at the time of the completion of the following agreements:

(i) agreement with the railway companies resulting from the relocation of the Ottawa area railway facilities;
(ii) agreements with the Province of Ontario and the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge;
(iii) agreements with the City of Ottawa for lands for Riverside Drive to be transferred at 50% of their book value and for lands for the Queensway right-of-way from the eastern city limits to the Rideau Canal free of charge;
(iv) agreement with the Province of Quebec for the transfer of lands for $1 to be used as a right-of-way for the future Highway No. 550; and
(v) agreement with the Province of Ontario for the transfer of lands for $1 to be used as a right-of-way for Highway No. 417.

Upon completion of these agreements, the cost of the properties will be removed from capital assets and reflected in the National Capital Fund as contributions.

(b) Subject to being provided with future funds from Parliament, the Commission is committed to make contributions to other levels of government:

(i) to the Province of Quebec one-half of the cost of a road network within the National Capital Region. The Commission's share during the period 1971-72 to 1981-82 is currently estimated at $105 million of which $19 million has been expended;
(ii) to the Province of Quebec and the Outaouais Regional Community one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be $40 million of which $6 million has been expended; and
(iii) to the Province of Ontario and the Regional Municipality of Ottawa-Carleton one-third of the cost of a regional sewage disposal system. The maximum Commission cost will be $25 million of which $6.8 million has been expended.

In addition, the Commission has agreed to be responsible for certain landscaping costs on land to be assigned for transportation purposes.

4. Remuneration of members and officers

Management and general services expenditure includes remuneration of nine members as members, $12,800 (1973-74 $19,300), and remuneration of three officers as officers $95,329 (1973-74 $75,891). The Commission had sixteen members and three officers. Two officers were also members.

NATIONAL CAPITAL COMMISSION—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, Ontario,
K1A 0G6

June 27, 1975.

THE HONOURABLE BARNEY DANSON, P.C., M.P.,
MINISTER OF STATE FOR URBAN AFFAIRS,
OTTAWA, ONTARIO.
K1A 0P6

Dear Mr. Danson,

I have examined the balance sheet of the National Capital Commission as at March 31, 1975 and the statements of the National Capital Fund, operating expenditures, proprietary interest and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in Note 2 to the financial statements the Commission has not recorded interest of $2,066,970 which accrued during the year on loans from Canada. Payment of such interest has been deferred until March 31, 1979.

As explained in Note 3 to the financial statements the Commission has undertaken to transfer certain capital assets to others at amounts substantially less than cost. At March 31, 1975 the cost of such properties had not been removed from the balance sheet, as the final determination of the cost and proceeds had not been completed.

In my opinion, except for the effect of not recording interest and certain capital asset transactions, as described in the two preceding paragraphs, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

NATIONAL HARBOURS BOARD

(Established by the National Harbours Board Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS		1974	1973
Current assets:			
Cash		$ 4,822,399	$ 3,268,384
Short-term investments (market value, 1974: $40,267,719 – 1973: $36,521,275)		39,997,592	36,508,214
Accounts receivable		10,506,052	10,968,341
Inventories, at the lower of cost and net realizable value		1,878,250	1,868,777
Prepaid expense		69,024	47,322
		57,273,317	52,661,038
Long-term agreements of sale (Note 2)		9,041,765	8,671,377
Loan receivable			1,031,956
Deferred account receivable (Note 3)		2,402,925	2,402,925
Contractors' security and other deposits – contra		995,597	936,412
Debentures of Saint John Harbour Bridge Authority (Note 4)		15,559,518	15,607,952
Reserve fund assets: (Note 5)			
Cash	$ 736,404		11,614,727
Investments, at cost (market value, 1974: $53,715,229 1973: $42,211,755)	56,992,154		46,804,007
		57,728,558	58,418,734
Due from the Province of Quebec under agreement to share Jacques Cartier Bridge deficits		744,425	744,425
Burrard Inlet Crossing – contra (Note 6)		5,837,904	5,498,955
Fixed assets: (Note 7)			
Cost	628,519,570		586,068,797
Less: Accumulated depreciation	156,956,899		149,855,116
		471,562,671	436,213,681
		$621,146,680	$582,187,455

LIABILITIES		1974	1973
Current liabilities:			
Accounts payable–general		$ 11,113,578	$ 9,052,520
–construction		7,418,944	4,472,509
		18,532,522	13,525,029
Contractors' holdbacks		2,718,254	953,905
Deferred income		2,743,681	2,589,029
		23,994,457	17,067,963
Provision for employee benefits (Note 8)		5,850,233	4,736,633
Parliamentary grants to finance the construction of retaining walls, Quebec Harbour (Note 9)		7,393	23,794
Contractors' security and other deposits – contra		995,597	936,412
Amounts provided by outsiders to finance capital projects (Note 3)		20,830,983	7,834,448
Parliamentary advances – Burrard Inlet Crossing – contra (Note 6)		5,837,904	5,498,955
		57,516,567	36,098,205
EQUITY OF CANADA			
Assets transferred to the Board	$ 96,541,894		96,536,890
Loans and advances (Note 10)	429,604,909		410,953,038
Interest in arrears on loans and advances (Note 10)	201,139,262		188,214,758
Reserves for fire and general insurance, workmen's compensation and special maintenance (Note 5)	10,174,186		10,989,881
	737,460,251		706,694,567
Deduct: Deficit, per Statement of Deficit	173,830,138		160,605,317
		563,630,113	546,089,250
		$621,146,680	$582,187,455

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

D. E. TAYLOR
Chairman

STEPHEN WEYMAN
Member

I have examined the above balance sheet and the related statements of operations, deficit and source and application of funds and have reported thereon under date of April 18, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

NATIONAL HARBOURS BOARD–*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Berthing facilities	$ 6,210,277	$ 5,861,444
Shore facilities	37,693,622	34,607,882
Support services	3,584,332	2,869,069
Bridge operations	4,071,066	3,801,558
	51,559,297	47,139,953
Expense:		
Operation and maintenance –		
Berthing facilities	2,190,736	2,024,714
Shore facilities	14,044,636	11,558,811
Support services	12,823,876	11,058,495
Bridge operations	2,718,037	2,681,705
	31,777,285	27,323,725
Depreciation	9,252,267	8,526,323
Grants in lieu of Municipal taxes	6,365,437	5,781,380
Administration –		
Salaries	5,079,616	4,418,454
Employee benefits	1,063,031	865,401
Office expenses	1,044,668	940,334
Miscellaneous expenses	1,807,242	1,366,594
	8,994,557	7,590,783
	56,389,546	49,222,211
Net operating loss before interest expense	4,830,249	2,082,258
Interest Expense (Net):		
Interest on loans and advances	16,443,952	16,000,663
Less: Interest on investments	6,925,556	5,406,505
	9,518,396	10,594,158
Net loss for the year	$14,348,645	$12,676,416

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Balance as at January 1		
As previously reported	$160,686,017	$151,601,849
Prior periods' adjustments	(80,700)	(80,700)
As restated	160,605,317	151,521,149
Net loss for the year	14,348,645	12,676,416
	174,953,962	164,197,565
Adjustment to Reserve (Note 5)	815,697	
Recoverable from appropriations of the Ministry of Transport in respect of the deficit for the year (exclusive of interest on loans and advances and depreciation):		
Jacques Cartier Bridge	722,170	564,525
Halifax	374,861	984,274
(Loss) gain on disposal of assets (Note 12)	(788,904)	2,043,449
	1,123,824	3,592,248
Balance as at December 31	$173,830,138	$160,605,317

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Source of Funds:		
Income from operations –		
Net loss for the year	$(14,348,645)	$(12,676,416)
Add – items not requiring an outlay of funds		
Loan interest deferred	12,926,098	8,678,314
Depreciation	9,252,267	8,526,323
Provision for future employee benefits	1,113,600	373,491
	8,943,320	4,901,712
Loans from Canada	19,000,000	2,141,743
Amounts received from outsiders to finance capital projects	12,996,535	7,109,578
Parliamentary appropriations	1,097,031	1,618,799
Payment of loan receivable	1,031,956	
Proceeds from sale of fixed assets	824,062	6,010,815
Reserve fund assets used to finance capital projects	690,176	1,557,248
Prior periods' adjustment to grants in lieu of taxes		2,050,000
Payments on long-term agreements of sale		1,186,170
Other		4,658
	44,583,080	26,580,723
Application of Funds:		
Fixed asset acquisitions	46,214,221	28,097,089
Less – Assets transferred to the Board	5,004	7,279,564
	46,209,217	20,817,525
Long-term agreements of sale	370,388	
Loan payments	301,289	108,715
St. Charles River project	16,401	501,931
Deferred account receivable		1,381,142
Loan receivable		1,031,956
Special maintenance projects		266,588
	46,897,295	24,107,857
(Decrease) increase in working capital	(2,314,215)	2,472,866
Working capital at beginning of year	35,593,075	33,120,209
Working capital at end of year	$ 33,278,860	$ 35,593,075

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1974

1. Accounting Policies

The financial statements of the National Harbours Board include the accounts of all the ports and other facilities administered by it.

Investments

Investments are carried at amortized cost, with premium or discount amortized over the periods to maturity dates.

NATIONAL HARBOURS BOARD—*Continued*

Fixed assets

Assets are recorded at cost; assets transferred to the Board at no cost from the Crown are recorded at estimated values. The transfer values are reflected in the Equity of Canada on the balance sheet.

Depreciation is charged on the straight-line method based on the estimated useful life of the fixed assets.

Gain or loss on disposal of assets

Gains or losses on the disposal of all securities and fixed assets are shown in the deficit account.

Reserve fund assets and reserve funds

The Board assumes the risks against fire and general perils, as well as for workmen's compensation claims. In recognition of these risks and to provide for special maintenance that may be required on its fixed assets, the Board has periodically set aside funds for investment on an individual port basis. Such amounts have been accounted for as reserves and were charged to the deficit account.

In the past, the Board has also periodically set aside funds to provide for the replacement of fixed assets.

Only major expenditures, occasioned by losses or need to replace assets, are financed by these funds.

Pending completion of a review to evaluate the adequacy of the various fund balances, the Board has suspended further allocation of funds. Income from investments is reflected on the statement of operations.

Provision for Employee Benefits

Accruals are made in the accounts for termination benefits and vacation pay. Annual pension contributions are charged to operations in the amounts paid to the Public Service Superannuation Account.

Appropriations from Parliament

Amounts received by the Board from parliamentary appropriations to cover certain operating losses are credited to the deficit account.

2. Long-term Agreements of Sale

The amount of $9,041,765 is recoverable over periods up to 33 years with interest at rates varying from 5 1/4% to 9% and comprises $7,638,040 in respect of the sale of two grain elevators at Vancouver and $1,403,725 in respect of the sale of real property at Montreal. Of these amounts $282,694 is receivable within one year.

3. Amounts Received from Outsiders to Finance Capital Projects

The Province of New Brunswick has agreed to finance, under an agreement dated July 13, 1972, approved by Order in Council P.C. 1972-1819 of August 24, 1972, the construction of a new terminal at Saint John estimated at that time to cost $21 million. The estimated cost now is $37 million of which the Board's commitment is limited to $12 million; provincial authorization to finance to the extent of $25 million was granted subsequent to December 31, 1974. At December 31, 1974, the Province's investment amounted to $20,830,983. This investment in the terminal, the title to which immediately vests in the Board, may be repayable, with interest rates prevailing at the time of financing, from net revenues of the terminal and the existing terminal at Pier 1, as determined by the Board after consultation with the Province, up to June 30, 1993, or by the Board exercising its right to repay the Province its investment at any time. Parliamentary approval for this financing arrangement is being sought through Transport Vote L95 of 1975-76 Estimates.

The Province agreed to pay the undepreciated value of assets demolished as part of the construction of the new terminal. Settlement is to be made when the Province's investment has been repaid, or on June 30, 1993, whichever comes earlier. The non-interest bearing deferred account receivable of $2,402,925 represents that portion of the Board's assets that were demolished.

4. Debentures – Saint John Harbour Bridge Authority

The amount of $15,559,518 includes accrued interest of $514,964. The debentures, bearing interest at rates from 6 11/16% to 8 1/2%, were acquired in accordance with the provisions of Vote L106b, Appropriation Act No. 7, 1967, 1967-68, c.8, which also authorized advances to the Board for such purposes. The interest and repayment terms of the parliamentary advances to the Board are identical to those of the debentures. The resultant offsetting income and expense amounting to $1,030,739 are not reflected in the statement of operations.

5. Reserve Fund Assets

As permitted by section 26 of the National Harbours Board Act, R.S., c. N-8, the Board has allocated certain of its revenues, after payment of its expenses of administration, management and control, to certain reserve funds. These reserve funds, with their balances at December 31, 1974 and 1973 are as follows:

	1974	1973
Acquisition of Fixed Assets	$47,784,910	$47,737,014
Fire and General Insurance	7,155,906	7,895,921
Workmen's Compensation	2,150,116	2,150,084
Special Maintenance	637,626	635,715
	$57,728,558	$58,418,734

During the year the above funds were increased as a result of amortization of discount of $125,521. Securities with a book value of $815,697 were sold to provide funds for the reconstruction of sheds which had been destroyed by fire at the Port of Saint John.

6. Burrard Inlet Crossing

Engineering studies were made in 1969 and 1970 to determine the exact location for a new crossing and to make designs of both a tunnel and a bridge. No work has been carried out on this project since 1970. Terms of repayment of the parliamentary advances of $4,290,509 which financed the studies, have not been determined. Interest to date, $1,547,395, has been capitalized resulting in a total cost at December 31, 1974, of $5,837,904.

7. Fixed Assets

In 1972 the administration, management and control of the Port of Prince Rupert was transferred to the National Harbours Board from the Ministry of Transport. The estimated value of the assets was recorded in the accounts at $3,554,000. Based on appraisals completed in 1974 the depreciated value of the assets at December 31, 1973, was reduced to $595,254. The comparative figures at December 31, 1973, have been adjusted accordingly.

NATIONAL HARBOURS BOARD—*Concluded*

8. Provision for Employee Benefits
   Of the total of $5,850,233 it is estimated that $1,200,000 is payable in 1975.

9. Parliamentary Grants to Finance the Construction of Retaining Walls, Quebec Harbour
   The Board has expended and charged $8,012,707 to absolute grants of $8,020,100 provided by the Ministry of Transport to finance the construction of retaining walls along the banks of the St. Charles River. The balance of $7,393 at December 31, 1974, is intended to cover final miscellaneous costs.

10. Equity of Canada – Loans, Advances and Interest in Arrears
    Although interest is payable semi-annually at rates varying from 2 3/4% to 9 5/8%, no dates for payment of principal are specified except for the advances referred to in Note 4.

    Interest in arrears increased by $12,924,504 during 1974 ($8,676,824 in 1973) to a total of $201,139,262 at December 31, 1974. No interest is calculated on interest in arrears.

11. Contingent Liabilities
    Claims aggregating approximately $2,700,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Board's property and sundry other matters in dispute have been received by the Board. In the opinion of the Board and its legal advisers, the Board's position is defensible and the final outcome of such claims should not result in any material payments.

12. Loss on Disposal of Assets
    The amount of $788,904 consists of $435,840 in respect of fixed assets destroyed by fire in Saint John, $120,356 representing the loss on sale of securities to finance these assets and $232,708 from the loss on disposal of fixed assets.

13. Salaries of Board Members and Officers
    The aggregate remuneration paid to four Board Members in the year 1974 amounted to $133,294. There were six other officers paid an aggregate of $183,064 in the year.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario,
K1A 0G6,
April 18, 1975.

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA.
K1A 0N5.

Dear Mr. Marchand,

I have examined the balance sheet of the National Harbours Board as at December 31, 1974 and the statements of operations, deficit and source and application of funds for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Losses on disposal of assets ammounting to $788,904, as described in Note 12 to the financial statements, are shown in the deficit account. In my opinion such losses should have been charged to operations thereby increasing the net loss for the year ended December 31, 1974 to $15,137,549.

Advances received by the Board from the Consolidated Revenue Fund of Canada are evidenced by certificates of indebtedness which do not indicate the due date of the principal but specify the rate of interest and the interest period. Upon expiry of the interest period, new certificates of indebtedness are not issued, but the Board continues to record interest beyond such periods on the principal amount of the debt at the rates originally specified. Interest recorded on certificates of indebtedness for which the interest period had expired amounted to approximately $7,000,000 during 1974 and $56,000,000 in prior years. Such interest was charged to expenses in the respective years and added to interest in arrears on loans and advances shown on the balance sheet.

I have been unable to ascertain the amount of the Board's liability, if any, for the payment of interest with respect to periods following the termination of the interest periods specified in the certificates of indebtedness.

Subject to the effect, if any, of the final determination of the liability for certain interest referred to in the proceding two paragraphs, in my opinion, these financial statements give a true and fair view of the financial position of the Board as at December 31, 1974, and, except for the effect of charging asset disposal losses to the deficit account, as described in the second paragraph, also give a true and fair view of the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Board.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

NORTHERN CANADA POWER COMMISSION

(Established by the Northern Canada Power Commission Act)

BALANCE SHEET AS AT MARCH 31, 1975

ASSETS	1975	1974
Current assets		
Cash in bank	$ 402,527	$ 1,644,206
Accounts receivable	6,184,858	4,421,712
Inventories of maintenance and operating supplies, at cost	4,534,691	3,040,334
	11,122,076	9,106,252
Bonds held as consumers' security deposits	50,000	75,000
Fixed assets, at cost		
Electric power plants	47,815,793	44,579,057
Transmission and distribution systems	20,347,333	19,008,279
Other utilities	2,996,251	1,273,257
Staff accommodation	3,242,358	2,745,393
Warehouses, motor vehicles and general facilities	4,426,886	3,678,845
	78,828,621	71,284,831
Less: accumulated depreciation	16,177,218	14,763,429
	62,651,403	56,521,402
Projects under construction	62,763,296	22,241,101
Assets contributed by Canada and others—nominal value (Note 2)	1	1
	125,414,700	78,762,504
Deferred charges	418,909	342,587
	$137,005,685	$88,286,343

LIABILITIES	1975	1974
Current liabilities		
Accounts payable	$ 10,449,333	$ 6,178,912
Contractors' holdback	1,828,653	557,260
Due on Government of Canada advances		138,200
	12,277,986	6,874,372
Consumers' and other security deposits	72,944	97,144
EQUITY OF CANADA		
Advances (Note 3)	119,713,201	75,186,707
Retained earnings		
Reserve for contingencies	4,321,879	3,938,879
Unappropriated retained earnings	619,675	2,189,241
	4,941,554	6,128,120
	124,654,755	81,314,827
	$137,005,685	$88,286,343

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. WATKISS
Comptroller

Approved on behalf of the Commission:

J. SMITH
Chairman

J. F. PARKINSON
Member

I have examined the above balance sheet and the related statements of income and expense, retained earnings and changes in financial position and have reported thereon under date of July 25, 1975 to the Minister of Indian Affairs and Northern Development.

J. J. MACDONELL
Auditor General of Canada

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Income		
Sale of power	$15,505,083	$13,023,035
Sale of heat	2,245,543	1,644,825
Contract income	813,106	436,226
Water and sewerage	184,423	168,555
Interest	144,750	251,427
Other	170,598	80,138
	19,063,503	15,604,206
Expense		
Operation and maintenance		
Salaries and wages	3,624,086	2,803,997
Fuel and lubricants	5,597,051	3,692,783
Depreciation	1,577,869	1,305,268
Plant, including maintenance	1,512,895	1,263,291
Travel removal and vehicle expense	673,849	563,891
Employees' board and accommodation (net)	466,374	318,652
Materials and services	681,729	318,781
Amortization of deferred charges	173,528	76,155
Other	548,022	348,921
	14,855,403	10,691,739
Engineering and general administration		
Salaries	1,870,531	1,589,131
General office expense including amortization of deferred charges of $42,285 ($30,000 in 1974)	653,567	463,083
Travel	223,709	97,277
Office accommodation including depreciation of $77,766 ($51,089 in 1974)	170,058	115,293
	2,917,865	2,264,784
Less: amounts charged to capital and recoverable projects	1,267,005	958,331
	1,650,860	1,306,453
	16,506,263	11,998,192
Operating income	2,557,240	3,606,014
Interest on advances from Canada	3,743,806	3,251,667
Net (loss) income	$(1,186,566)	$ 354,347

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Reserve for Contingencies		
Balance at beginning of year	$3,938,879	$3,573,879
Transfer from balance of retained earnings	383,000	365,000
Balance at end of year	4,321,879	3,938,879
Unappropriated retained earnings		
Balance at beginning of year		
As previously reported	148,046	445,024
Add:		
Equity reinvested in fixed assets	2,004,496	1,914,496
Write-down of fixed assets contributed by Canada and others–nominal value (Note 2)	36,699	36,699
Prior periods' adjustments (Note 4):		
Vehicle depreciation restated		(196,325)
	2,041,195	1,754,870
As restated	2,189,241	2,199,894
Net (loss) income	(1,186,566)	354,347
	1,002,675	2,554,241
Transfers to reserve for contingencies	383,000	365,000
Balance at end of year	619,675	2,189,241
Total retained earnings	$4,941,554	$6,128,120

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1975

	1975	1974
Funds provided by		
Operations		
Net (loss) income for the year	$(1,186,566)	$ 354,347
Items not requiring the outlay of funds		
Depreciation	1,655,635	1,356,357
Amortization of deferred charges	215,813	106,155
	684,882	1,816,859
Loans from Canada	43,102,000	17,975,000
Accrued interest on loans from Canada	2,849,025	790,544
Disposal of fixed assets	43,500	10,970
Other (net)	800	8,886
	46,680,207	20,602,259
Funds applied to		
Additions to fixed assets	48,351,331	21,843,919
Repayment of Canada loans	1,424,531	1,580,129
Additions to deferred charges	292,135	224,767
	50,067,997	23,648,815
Decrease in working capital	3,387,790	3,046,556
Working capital at beginning of year	2,231,880	5,278,436
Working capital (deficiency) at end of year	$(1,155,910)	$ 2,231,880

The accompanying notes are an integral part of the financial statements.

NORTHERN CANADA POWER COMMISSION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

1. Accounting Policies

Depreciation Policy

It is a policy of the Commission to calculate depreciation on fixed assets purchased out of advances from Canada using the sinking fund method. This has the effect of charging as depreciation an amount equivalent to the principal repayment of the associated loan which itself is amortized over the estimated economic life of the asset. For assets purchased from internally generated funds and the head office building, the Commission charges straight-line depreciation over the estimated economic life of the asset.

Projects Under Construction

The Commission receives funds for capital expenditures by way of interest bearing advances from Canada. Interest at current rates is added to the capital cost of fixed assets under construction and is capitalized on completion of each project. Engineering and technical support expense is charged to capital expenditures as a component of fixed asset cost on the basis of time reported at appropriate labour and overhead rates. A share of general administration expense is charged to capital projects as a percentage of project cost, based on the measure of effort spent on capital projects.

Deferred Charges

Deferred charges represent the unamortized costs of relocating the Head Office of the Commission from Ottawa to Edmonton and of terminated project site investigations. The Head Office relocation costs and project site investigations are being written off to operations over a period of five years and three years respectively.

2. Gifted Assets – Contributed Surplus

Fixed assets gifted to the Commission by Canada and others have been written off to better reflect the absence of any depreciation charge and associated incremental revenue. March 31, 1974 figures have been restated to be comparable with those of the year ended March 31, 1975.

3. Advances From Canada

Advances from Canada including interest capitalized upon completion of each project are repaid by equal annual instalments of principal and interest over the estimated economic life of the related asset which varies from ten to forty years. During 1975-76 the Commission will pay the sum of $1,720,896 in respect of the principal of such loans with interest rates varying from 3 1/8% to 9 3/4%.

4. Prior Periods' Adjustments

During the year 1973-74 the Commission changed its policy on the depreciation of motor vehicles from an annuity basis over the life of the loans used for their acquisition to a straight-line basis over four years which resulted in a prior periods' adjustments of $196,325.

5. Remuneration of Members and Officers

The aggregate remuneration paid by the Commission during the fiscal year ended March 31, 1975 to its three members and six officers of whom one is also a member was $1,200 and $147,135 respectively.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6

July 25, 1975.

THE HONOURABLE J. J. BUCHANAN, P.C., M.P.,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Dear Mr. Buchanan,

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1975 and the statements of income and expense, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at March 31, 1975 and the results of its operations and changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change in accounting for contributed assets, as described in Note 2 to the financial statements.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Commission.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

NORTHERN TRANSPORTATION COMPANY LIMITED AND SUBSIDIARY COMPANIES

(Incorporated under the Canada Corporations Act)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current Assets:		
Cash	$ 178,538	$ 62,217
Short-term deposits	800,000	385,000
Accounts receivable	2,535,741	2,355,541
Operating and general supplies (Note 1)	1,400,243	1,013,831
Prepaid expense	55,528	46,637
	4,970,050	3,863,226
Insurance Investment Fund (Note 1):		
Short-term deposits	300,000	
Property and Equipment:		
Land, buildings and equipment, at cost (Note 5)	91,613,014	82,309,696
Less: Accumulated depreciation (Note 1)	34,402,138	30,312,944
	57,210,876	51,996,752
Extra-provincial Trucking Authorities (Note 4)	132,442	132,442
	$62,613,368	$55,992,420

LIABILITIES AND SHAREHOLDERS' EQUITY	1974	1973
Current Liabilities:		
Bank indebtedness (Note 2)	$ 573,212	$ 336,485
Accounts payable and accrued liabilities	4,454,910	3,635,481
Due to affiliated companies	45,634	214,265
Current portion of long-term debt	5,009,000	4,009,000
	10,082,756	8,195,231
Long-term Debt (Note 3)	49,385,812	40,285,352
Deferred Income Tax (Note 1)		260,545
Provision for Insurance (Note 1)	300,000	
Shareholders' Equity:		
Capital Stock:		
Authorized–50,000 common shares of no par value		
Issued–1,520 shares, fully paid	152,000	152,000
Contributed surplus	1,036,186	1,036,186
Retained earnings	1,656,614	6,063,106
	2,844,800	7,251,292
	$62,613,368	$55,992,420

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

JULIEN BÉLIVEAU
Director

I have examined the above consolidated balance sheet and the related consolidated statements of income and expense, retained earnings and changes in financial position and have reported thereon under date of February 28, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

CONSOLIDATED STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Operating revenue	$20,036,350	$16,398,662
Expense:		
Freight haulage (Note 1)	6,992,924	6,876,390
Terminal operations	4,908,663	3,841,013
Maintenance and repairs	2,543,282	2,246,316
Administration and marketing	2,011,061	1,482,616
Depreciation (Note 1)	4,986,459	3,890,963
	21,442,389	18,337,298
Net loss from operations	1,406,039	1,938,636
Other income and expense:		
Interest on debt	3,332,805	2,254,207
Gain on disposals of property and equipment	(42,178)	(20,176)
Interest income	(29,629)	(69,008)
	3,260,998	2,165,023
Net loss before deferred income tax	4,667,037	4,103,659
Less: Deferred income tax (Note 1)	260,545	2,116,534
Net loss	$ 4,406,492	$ 1,987,125

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Balance at beginning of year	$6,063,106	$7,050,231
Net loss for the year	4,406,492	1,987,125
	1,656,614	5,063,106
Transfer from reserve for insurance		1,000,000
Balance at end of year	$1,656,614	$6,063,106

The accompanying notes are an integral part of the financial statements.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Continued*
AND SUBSIDIARY COMPANIES

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Source of Funds:		
Net loss	$ 4,406,492	$ 1,987,125
Less: Items not requiring an outlay of funds	4,688,582	1,759,099
Total funds from operations	282,090	(228,026)
Loans from Canada	14,000,000	31,500,000
Proceeds from mortgage	106,000	190,000
Insurance investment fund		1,000,000
Sale of property and equipment	76,445	34,906
	14,464,535	32,496,880
Application of Funds:		
Property and equipment	10,239,696	31,729,110
Reduction in long-term debt	5,005,540	4,004,649
	15,245,236	35,733,759
Decrease in Funds	780,701	3,236,879
Working Capital deficiency at beginning of year	4,332,005	1,095,126
Working Capital deficiency at end of year	$ 5,112,706	$ 4,332,005

The accompanying notes are an integral part of the financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries and are prepared in accordance with generally accepted accounting principles.

The acquisitions of all subsidiary companies are accounted for on a purchase basis and earnings are included in the consolidated financial statements from the date of acquisition.

On consolidation all significant inter-company items are eliminated.

Inventory Valuation

Materials and supplies in inventory are valued at the lower of cost or estimated net realizable value.

Depreciation

Taking into account the estimated useful life of the depreciable assets, depreciation is applied on a straight-line basis at various rates.

Insurance Investment Fund – Provision for Insurance

It is the policy of the Company to carry general and third party liability and physical property coverage except for western marine operations where the Company is self-insured for total or partial loss of the marine fleet and shore installations including buildings and equipment. During the year it was decided to systematically establish a fund for self-insurance purposes by annual charges against income. The charge during the year was $300,000 which is included in Freight haulage.

Deferred Income Tax

The Company claims for income tax purposes certain expenses, principally the capital cost allowance on depreciable assets, in amounts differing from those charged against operations. Any possible future income tax liabilities which are deferred as a result of such timing differences are charged against income and shown as a deferred liability. When amounts claimed for tax purposes in subsequent years are less than the expenses charged to operations, the deferred liability is reduced.

2. Bank Indebtedness

The accounts receivable of a subsidiary company are assigned as collateral security for bank indebtedness.

3. Long-term Debt

The Company, during the current and prior periods, has borrowed various amounts from Canada subject to the terms and conditions prescribed by the Governor in Council. At December 31, 1974, outstanding principal amounted to $54,100,000 of which $5,000,000 is due within one year and the balance of $49,100,000 is repayable in various amounts through October 15, 1989. These loans bear interest at rates up to 9 7/8%.

Two mortgages are owing by a subsidiary company and both are secured by charges against that company's properties. The first, amounting to $188,812, is repayable in equal monthly installments through April 1983. Of this amount $9,000 is due within one year. The second is for $106,000 and is repayable in full on April 1, 1976.

4. Extra-provincial Trucking Authorities

This amount represents the value of general merchandise operating authorities, being the excess of cost over equity upon the acquisition of a subsidiary company.

5. Property and Equipment

Included in land is an amount of $107,000 paid in trust for property, the title of which has not yet been received. The purchase involved the consolidation of a number of smaller leased parcels forming part of the Hay River Shipyard, which necessitated the preparation of a new certificate of title.

6. Remuneration of Directors and Officers

The Company had ten directors and seven officers; of the ten directors, four were also officers. The aggregate remuneration paid the officers and directors during the year was $125,900 as officers and $1,000 as directors.

Grimshaw Trucking and Distributing Ltd. had five directors and six officers; of the five directors, three were also officers. The aggregate remuneration of the officers during the year was $17,000. No directors fees were paid.

NORTHERN TRANSPORTATION COMPANY LIMITED–*Concluded*
AND SUBSIDIARY COMPANIES

AUDITOR GENERAL OF CANADA
Ottawa, February 28, 1975.

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the consolidated balance sheet of Northern Transportation Company Limited and subsidiary companies as at December 31, 1974 and the consolidated statements of income and expense, retained earnings and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these consolidated financial statements give a true and fair view of the financial position of the Company and its subsidiary companies as at December 31, 1974 and the results of their operations and the changes in their financial position for the year then ended, in accordance with generally accepted accounting principles applied, except for the matter described under insurance investment fund – provision for insurance in Note 1 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Company and each of its subsidiary companies, their financial statements are in agreement therewith and the transactions that have come under my notice have been within their statutory powers.

Yours faithfully,

J. J. MACDONELL
Auditor General of Canada.

PACIFIC PILOTAGE AUTHORITY

(Established by the Pilotage Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

Assets	1974	1973
Current assets:		
Cash	$ 206,577	$ 21,186
Accounts receivable	373,440	361,706
Prepaid expense	9,985	10,089
	590,002	392,981
Capital assets:		
At cost	757,034	705,977
Less: Accumulated depreciation	128,333	74,739
	628,701	631,238
	$1,218,703	$1,024,219

Liabilities	1974	1973
Current liabilities:		
Accounts payable and accrued liabilities	$ 313,546	$ 242,294
Equity of Canada		
Residual value of capital assets financed from parliamentary appropriations	628,701	631,238
Contribution in excess of deficit incurred	276,456	150,687
	905,157	781,925
	$1,218,703	$1,024,219

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Authority:

PETER EVANS
Chairman

D. G. DIXON
Member

I have examined the above balance sheet and the related statement of income and expenditure and have reported thereon under date of April 11, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Pilotage charges	$4,601,343	$3,824,586
Expenditure:		
Pilots' fees, salaries and benefits	3,657,111	3,240,540
Pilot boats	600,607	504,267
Staff salaries and benefits	333,889	262,755
Professional and special services	92,507	133,354
Depreciation	53,910	46,118
Communications	33,595	29,088
Transportation and travel	27,637	27,010
Rentals	22,687	20,787
Utilities, material and supplies	22,266	16,055
Provision for doubtful accounts	6,578	
Repairs and maintenance	4,973	15,113
	4,855,760	4,295,087
Operating deficit	254,417	470,501
Less: Other income (including proceeds on disposal of fixed assets, $1,495–1974; $63,820–1973)	9,419	66,011
	244,998	404,490
Add: Acquisition of capital assets	53,829	188,631
Excess of expenditure over income	$ 298,827	$ 593,121
Excess of expenditure over income provided for by –		
Transport Vote 115 of 1972-73	$	$ 201,690
Transport Vote 100 of 1973-74	130,373	496,000
Transport Vote 110 of 1974-75	391,000	
Depreciation	53,910	46,118
	575,283	743,808
Less: Contribution in excess of deficit incurred	276,456	150,687
	$ 298,827	$ 593,121

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974

1. Accounting policy

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. It is the practice that, until the revenue for pilotage charges is sufficient to permit the Authority to operate on a self-sustaining basis, any deficit, including capital expenditure, is to be recovered from parliamentary appropriations provided for that purpose. Accordingly, the excess of net expenditure over amounts received from parliamentary appropriations is recorded as accounts receivable; amounts received from appropriations in excess of the deficit are shown as such in the Equity of Canada.

The cost of capital assets entrusted to the Authority in 1972 represents their original cost less accumulated depreciation to that date. Additions since that date have been recorded at cost. Equity of Canada has been credited with the cost of capital assets.

Depreciation of capital assets is calculated on a strainght-line basis over the anticipated useful lives of the assets. Although charged in the Statement of Income and Expenditure, depreciation is not recovered from parliamentary appropriations and therefore reduces the Equity of Canada to reflect the residual value of capital assets.

The Statement of Income and Expenditure is prepared on an accrual basis except in respect of termination benefits which are expensed as paid (see Note 2).

2. Termination benefits

The financial statements do not reflect the termination benefits accruing to employees but instead the actual costs are expensed in the year of termination or retirement. The amount of these benefits at December 31, 1974 is estimated to be $122,000 as compared with $99,000 at the previous year-end.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

3. Long-term commitment

   The Authority has an outstanding commitment in respect of a bare boat charter under the terms of which it is required to pay an annual rental of $32,229 up to and including 1988.

4. Contingent liability

   A contingent liability exists with respect to legal action wherein a shipping company disputes the legality of the regulations pursuant to which the Authority has collected compulsory pilotage of $74,248. In the opinion of legal counsel the Authority has a valid defence.

5. Remuneration of members and officers

   Expense includes remuneration of members as members, $21,675 (1973–$34,650), and remuneration of officers as officers, $84,471 (1973–$72,777). The Authority has four members and three officers.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario.
K1A 0G6

April 11, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.
K1A 0N5

Dear Mr. Marchand,

I have examined the balance sheet of the Pacific Pilotage Authority as at December 31, 1974 and the statement of income and expenditure for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada

ROYAL CANADIAN MINT

(Established by the Royal Canadian Mint Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current Assets:		
Cash on hand and on deposit with the Receiver General for Canada	$ 2,329,409	$ 264,007
Accounts receivable	2,018,102	1,046,450
Inventories, at cost (Note 1):		
Metals	7,332,200	2,634,984
Work in progress	3,117,182	2,517,299
Operating and maintenance supplies	1,913,415	644,832
	12,362,797	5,797,115
Prepaid expense	32,214	35,008
Total current assets	16,742,522	7,142,580
Capital Assets, at cost (Note 1):		
Land	1,261,493	1,189,402
Equipment	6,625,207	1,401,617
Construction in progress	10,306,746	4,149,149
	18,193,446	6,740,168
Less: Accumulated depreciation	630,281	288,453
	17,563,165	6,451,715
Deferred charges (Note 1)	1,296,262	218,659
	$35,601,949	$13,812,954

LIABILITIES AND EQUITY	1974	1973
Current Liabilities:		
Accounts payable and accrued liabilities	$ 9,995,036	$ 2,709,919
Contractors' holdbacks	1,378,130	325,240
Advance payments received for numismatic coin	1,080,009	1,822,049
Due to the Receiver General for Canada	1,006,774	4,013,746
Total current liabilities	13,459,949	8,870,954
Equity of Canada:		
Loans from Canada:		
For acquisition of capital assets	16,942,000	3,942,000
For working capital	4,200,000	
	21,142,000	3,942,000
Reserve for losses:		
Balance at January 1	1,000,000	1,000,000
Net income for the year	1,006,774	3,051,408
	2,006,774	4,051,408
Less: Excess over statutory limitation – due to the Receiver General for Canada	1,006,774	3,051,408
Balance at December 31	1,000,000	1,000,000
	22,142,000	4,942,000
	$35,601,949	$13,812,954

The accompanying notes are an integral part of the financial statements.

Certified Correct:

G.J. GROLEAU
Chief of the Financial Division

Approved:

G.W. HUNTER
Master of the Mint

I have examined the above balance sheet and the related statements of income and expense and changes in financial position and have reported thereon under date of March 14, 1974 to the Minister of Supply and Services.

J.J. MACDONELL
Auditor General of Canada.

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Domestic coin	$22,588,282	$16,092,813
Numismatic coin	6,397,532	4,320,932
Olympic coin	3,701,568	108,441
Foreign contracts	3,366,862	2,577,233
Refining	1,095,799	803,595
Miscellaneous	65,264	68,326
	37,215,307	23,971,340
Expense:		
Cost of materials used	23,340,230	13,840,178
Salaries, wages and benefits	7,790,690	4,682,428
Utilities and supplies	2,172,817	720,749
Building and equipment rental	786,882	525,275
Transportation and communications	656,166	405,480
Depreciation	341,828	136,126
Security	310,118	280,691
Loan interest	285,482	
Professional and special services	255,345	91,828
Repairs and maintenance	91,518	147,683
Other	177,457	89,494
	36,208,533	20,919,932
Net income	$ 1,006,774	$ 3,051,408

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Source of Funds:		
Net income	$ 1,006,774	$ 3,051,408
Depreciation, not requiring an outlay of funds	341,828	136,126
	1,348,602	3,187,534
Loans from Canada	17,200,000	1,000,000
	18,548,602	4,187,534
Application of Funds:		
Acquisition of capital assets	11,453,278	4,034,204
Deferred charges (Note 1)	1,077,603	218,659
Income in excess of statutory limitations payable to the Receiver General for Canada	1,006,774	3,051,408
	13,537,655	7,304,271
Increase (decrease) in Working Capital	5,010,947	(3,116,737)
Working Capital at beginning of year	(1,728,374)	1,388,363
Working Capital at end of year	$ 3,282,573	$(1,728,374)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS AS AT DECEMBER 31, 1974

1. Accounting policies

Those accounting policies followed by the Corporation which are considered significant are as follows:

a) Inventories

Inventories are valued at the lower of cost or net realizable value with cost being determined on a first-in, first-out basis.

b) Capital assets and depreciation

The Mint buildings and much of the equipment in Ottawa are rented from the Department of Public Works and the Department of Finance respectively.

Capital assets are stated at acquisition cost. Depreciation is provided on a straight line basis commencing with a full year's charge in the year of acquisition using rates that vary with the type of equipment and the program for which the equipment is used.

The land, construction in progress and $4,685,000 of equipment relate to the new Mint in Winnipeg and include interest on loans in the amount of $679,477 ($230,571 to December 31, 1973). Depreciation of these facilities will commence January 1, 1975 when the new Mint is scheduled to begin production.

c) Deferred charges

These are primarily costs incurred in preparation for the transfer of operations to the new Mint which will be amortized over three years commencing January 1, 1975.

2. Inventories

Inventories do not include gold bullion, silver bullion and coin held in safekeeping on behalf of the Department of Finance and others valued at December 31, 1974 at approximately $91,000,000.

3. Services provided without charge

The Department of Supply and Services provides cheque issue and payroll services without charge. The estimated cost of $26,000 ($37,600 for 1973) is not reflected in the accounts.

4. Remuneration of Directors and Officers

The Mint has seven directors and five officers; one officer is also a director. No remuneration was paid to the directors as directors. Remuneration of officers as officers was $137,675.

ROYAL CANADIAN MINT—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, March 14, 1975.

THE HONOURABLE JEAN-PIERRE GOYER, P.C., LL.B., M.P.,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1974 and the statements of income and expense and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Mint as at December 31, 1974 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Mint, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Mint.

Yours faithfully,

J.J. MACDONELL
Auditor General of Canada.

ST. CLAIR RIVER BROADCASTING LIMITED

(Incorporated under the Ontario Companies Act)

BALANCE SHEET AT MARCH 31, 1975

ASSETS	1975
Current assets:	
Cash	$ 391,537
Accounts receivable	657,605
Due from Canadian Broadcasting Corporation	129,404
Film and script rights	164,990
Prepaid expense	94,298
Total current assets	1,437,834
Capital assets, at cost:	
Land and buildings	983,836
Technical equipment	1,677,114
Furnishings and equipment	152,813
Other	11,392
	2,825,155
Less: Accumulated depreciation	1,191,609
	1,633,546
	$3,071,380

LIABILITIES		1975
Current liabilities:		
Account payable and accrued liabilities		$ 541,617
Total current liabilities		541,617
SHAREHOLDERS EQUITY		
Capital stock		
Authorized		
3600–6% non-voting, non-cumulative, non-participating, redeemable preference shares having a par value of $10.00 per share	$ 36,000	
4000–common shares of no par value, having a maximum issue price of	13,000,000	
	$13,036,000	
Issued and fully paid		
1885–common shares of no par value (Note 2)		12,400,005
Deficit per statement attached		(9,870,242)
		2,529,763
		$ 3,071,380

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

LISTER S. SINCLAIR
Director

V. F. DAVIES
Director

I have examined the above balance sheet and the related statements of operations, deficit and changes in financial position and have reported thereon under date of June 23rd, 1975 to the Canadian Broadcasting Corporation and to the Secretary of State.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1975

Expense:		
Cost of production and distribution:		
Programs	$3,333,819	
Station transmission	257,675	
Commissions to agencies	365,986	
	3,957,480	
Operational supervision and services:		
Programs	206,098	
Administration	461,815	
General	121,146	
	789,059	
Selling and general administration	458,282	
Incorporation expense written off	4,238	
Interest	224,371	
	5,433,430	
Income:		
Advertising revenue–gross	3,754,396	
Assistance from Canadian Broadcasting Corporation (Note 5)	1,260,807	
Interest	18,579	
Miscellaneous	225,859	
	5,259,641	
Net cost of operations	$ 173,789	

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1975

Balance, beginning of year	$2,525,931
Add:	
Net cost of operations	173,789
Losses of partner on CKLW-TV operations (Note 3)	6,322,730
Write-off of goodwill (Note 4)	847,792
Balance, end of year	$9,870,242

The accompanying notes are an integral part of the financial statements.

ST. CLAIR RIVER BROADCASTING LIMITED—*Concluded*

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1975

Source of funds	
Net Cost of Operations	$ (173,789)
Add back: depreciation and amortization not requiring a current outlay of funds	251,206
	77,417
Issue of shares	10,800,000
	10,877,417
Application of funds	
Addition to capital assets	1,880,514
Goodwill (Note 4)	847,792
Losses of partner in CKLW-TV operation (Note 3)	6,322,730
	9,051,036
Increase in working capital	1,826,381
Working capital, beginning of year	(930,164)
Working capital, end of year	$ 896,217

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1975

1. Accounting policies
   (a) Film rights
   Film rights are carried at cost or residual value.
   (b) Capital assets
   Capital assets are carried at cost and depreciated on the straight line method using rates based on the estimated useful life of the assets.

   (c) Comparative figures
   Comparative figures for the year ended March 31, 1974 are not shown on the financial statements inasmuch as the company's activities relate principally to station CKLW-TV in which it had a minority holding; accordingly, only the investment and share of net operating results were reflected in the 1974 accounts.

2. Capital stock outstanding
   All the outstanding shares are held by the Canadian Broadcasting Corporation. During the year the company issued 1,080 common shares to the Canadian Broadcasting Corporation, for a consideration of $10,800,000.

   Funds derived from this stock issue were used principally to acquire the interest of CFTO-TV Limited in station CKLW-TV, Windsor.

3. Acquisition of partner's interest in station CKLW-TV
   During the year the company acquired the remaining interest of CFTO-TV Limited in station CKLW-TV. Payments for such interest were computed in accordance with the agreement entered into between the company and CFTO-TV Limited on May 29, 1970. Operating losses of CKLW-TV from date of acquisition of the station had been allocated to the company and CFTO-TV Limited in a 1:3 ratio. To March 31, 1974 the share of the cumulative deficits allocated to CFTO-TV Limited amounted to $6,322,730. In accordance with the terms of the agreement these deficits were assumed by the company and added to its Deficit account upon acquisition of CFTO-TV Limited's interest in station CKLW-TV.

4. Goodwill
   Goodwill acquired in the purchase of station CKLW-TV in 1970, has been written off to the Deficit account, as it is considered to have no value.

5. Assistance payments from the Canadian Broadcasting Corporation
   The operating loss for the year arising from station CKLW-TV, has been defrayed (exclusive of depreciation expense) by assistance payments received by the company ($1,260,807) from the Canadian Broadcasting Corporation.

6. Operations
   The company has taken steps to transfer the assets of station CKLW-TV to the Canadian Broadcasting Corporation, which will undertake the future operation of this station from July 24, 1975 subject to the issuance of the licence by the Canadian Radio Television Commission.

7. Supplementary information
   Depreciation and amortization charged during the year amounted to $251,206.

   The company paid no remuneration to its five directors and four officers of the company. Two of these officers are also directors.

AUDITOR GENERAL OF CANADA
Ottawa, June 23, 1975.

THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE J. HUGH FAULKNER, P.C., M.P.,
SECRETARY OF STATE
OTTAWA

Sirs,

I have examined the balance sheet of St. Clair River Broadcasting Limited at March 31, 1975 and the statements of operations, deficit and changes in financial position for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation at March 31, 1975 and the results of its operations and the changes in financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY

(Established by the St. Lawrence Seaway Authority Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Current assets:		
Cash and short-term deposits	$ 12,536,026	$ 19,715,705
Due from The Seaway International Bridge Corporation, Ltd.	61,175	7,549
Due from Canada		
Welland Section operating deficit	777,747	1,436,119
Non-Toll Canals (Exhibit I)	49,221	51,210
Final settlement re Caughnawaga Indian Band		419,108
Accounts receivable (less allowance for doubtful accounts)	1,926,598	2,209,867
Inventories of materials, minor equipment and shop work in progress (Note 1)	1,303,920	1,037,797
Total current assets	16,654,687	24,877,355
Bonds and cash held as contractors' security deposits and toll guarantees (contra)	119,471	162,243
Long-term agreement of sales of land	32,778	9,200
Replacement fund (comprising Canada bonds at cost, $14,364,931; market value $14,007,003; less over-invested balance $24,946)	14,339,985	13,278,845
Mortgage receivable – 5 1/4%	815,068	823,726
Investment in: (Note 2)		
The Seaway International Bridge Corporation, Ltd.	8,000	8,000
Great Lakes Pilotage Authority, Ltd.	1,500	1,500
Capital assets (Schedule B and Notes 1 and 3)	776,435,258	780,033,970
	$808,406,747	$819,194,839

LIABILITIES AND PROPRIETARY EQUITY	1974	1973
Current liabilities:		
Accounts payable and accrued liabilities	$ 7,944,915	$ 7,728,234
Due to Saint Lawrence Seaway Development Corporation re tolls	305,730	346,441
Due to Canada		
Loan principal		1,250,000
Interest on loans	1,000,000	7,600,000
Contractors' holdbacks	175,819	1,011,173
Total current liabilities	9,426,464	17,935,848
Contractors' security deposits and toll guarantees (contra)	119,471	162,243
Accumulated provision for replacement of machinery and equipment	14,339,985	13,278,845
Unfunded free balance	134,656	127,335
	14,474,641	13,406,180
Proprietary equity of Canada:		
Capital assets entrusted to the Authority by the Governor in Council under section 14 of the Act (Welland Canal)	117,565,767	130,254,618
Contribution by Canada for acquisition of capital assets	1,573,780	1,633,454
Loans under section 28 of the Act (Note 4)		
Interest-bearing	552,450,000	546,250,000
Interest-free	72,500,000	72,500,000
Interest on loans – payment deferred	161,643,655	139,752,542
	905,733,202	890,390,614
Deduct: Deficit – Per statement of deficit	121,347,031	102,700,046
Net equity	784,386,171	787,690,568
	$808,406,747	$819,194,839

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. M. MARTIN
Director of Finance and Accounting

Approved:

PAUL D. NORMANDEAU
President

I have examined the above balance sheet and the related statements of income and expense and deficit and have reported thereon under date of March 24, 1975, to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	Montreal - Lake Ontario Section		Welland Section		Total	
	1974	1973	1974	1973	1974	1973
Income–						
Tolls and lockage fees	$15,596,770	$20,390,412	$ 3,194,280	$ 4,249,800	$18,791,050	$24,640,212
Rentals	150,864	159,150	693,367	599,852	844,231	759,002
Wharfage	19,556	17,315	352,878	365,673	372,434	382,988
Interest	1,295,307	1,148,272	849,357	676,260	2,144,664	1,824,532
The Seaway International Bridge Corporation, Ltd. – net income (Note 2)	211,175	137,549			211,175	137,549
S.L.S. "Hercules" – heavy lift charges	134,350	134,396			134,350	134,396
Miscellaneous	237,178	175,795	276,859	340,902	514,037	516,697
	17,645,200	22,162,889	5,366,741	6,232,487	23,011,941	28,395,376
Expense–						
Operation and maintenance:						
Salaries and wages (excluding $27,836 charged to construction costs)	4,885,596	4,381,639	7,012,281	6,148,947	11,897,877	10,530,586
Employee benefits	594,768	537,885	882,529	758,503	1,477,297	1,296,388
Major maintenance materials and services	569,898	456,483	3,097,774	2,225,030	3,667,672	2,681,513
Grants in lieu of municipal taxes	83,019	86,139	702,412	713,476	785,431	799,615
Rental of traffic control equipment			302,040	319,370	302,040	319,370
Bridge operating services by railway companies	199,688	143,991	193,847	127,883	393,535	271,874
Security guards	232,226	227,568			232,226	227,568
Other materials and services	1,592,823	1,452,042	1,780,933	1,454,973	3,373,756	2,907,015
	8,158,018	7,285,747	13,971,816	11,748,182	22,129,834	19,033,929
Regional administration:						
Salaries and wages	1,183,974	991,144	984,813	878,548	2,168,787	1,869,692
Employee benefits	137,320	110,550	125,108	108,589	262,428	219,139
Office expenses	54,867	63,983	81,102	66,563	135,969	130,546
Travel and removal	17,916	19,713	23,121	16,758	41,037	36,471
Miscellaneous	81,532	197,038	149,452	113,147	230,984	310,185
	1,475,609	1,382,428	1,363,596	1,183,605	2,839,205	2,566,033
Less portion applicable to						
Non-Toll Canals	34,035	35,514	108,425	98,603	142,460	134,117
Construction costs			24,000	48,000	24,000	48,000
	34,035	35,514	132,425	146,603	166,460	182,117
	1,441,574	1,346,914	1,231,171	1,037,002	2,672,745	2,383,916
Headquarters administration (Schedule A)	2,665,142	2,576,528	3,406,377	3,331,381	6,071,519	5,907,909
Provision for doubtful accounts		250,000				250,000
	2,665,142	2,826,528	3,406,377	3,331,381	6,071,519	6,157,909
	12,264,734	11,459,189	18,609,364	16,116,565	30,874,098	27,575,754
Net operating income (loss) before providing for interest and for replacement of machinery and equipment	5,380,466	10,703,700	(13,242,623)	(9,884,078)	(7,862,157)	819,622
Interest on loans from Canada	22,958,570	21,699,075	17,984,090	13,576,657	40,942,660	35,275,732
Other interest			487,019		487,019	
Provision for replacement of machinery and equipment (Note 1)	1,068,881	1,088,833			1,068,881	1,088,833
	24,027,451	22,787,908	18,471,109	13,576,657	42,498,560	36,364,565
Net loss for the year	$18,646,985	$12,084,208	$31,713,732	$23,460,735	$50,360,717	$35,544,943

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1974

	Montreal - Lake Ontario Section	Welland Section	Total
Balance as at December 31, 1973	$102,700,046	$	$102,700,046
Add: Loss for the year, per statement of income and expense	18,646,985	31,713,732	50,360,717
Capital expenditures		258,425	258,425
	18,646,985	31,972,157	50,619,142
Deduct: Disposal proceeds and other capital cost recoveries		256,320	256,320
Recovered from Department of Transport Vote 115 of 1974-75		31,715,837	31,715,837
		31,972,157	31,972,157
Balance as at December 31, 1974	$121,347,031	$	$121,347,031

The accompanying notes are an integral part of the financial statements.

SCHEDULE A

STATEMENT OF HEADQUARTERS ADMINISTRATION EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Salaries of members and executive officers	$ 232,208	$ 244,677
Other salaries	5,044,887	5,747,220
Employee benefits	610,120	699,810
Repairs to headquarters building	320,295	27,251
Office expense	223,541	230,799
Travel and removal	212,738	199,420
Office accommodation	131,160	155,069
Rental of office machines	118,372	115,613
Communications	95,626	87,250
Grants in lieu of municipal taxes	42,225	44,332
Miscellaneous	217,913	301,768
	7,249,085	7,853,209
Less portion allocated to		
Non-Toll Canals	152,024	164,062
Construction costs	1,025,542	1,781,238
	1,177,566	1,945,300
Total per statement of income and expense	$6,071,519	$5,907,909

NON-TOLL CANALS

EXHIBIT 1

STATEMENT OF EXPENSE, INCOME AND CAPITAL EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Expense–		
Operation and maintenance:		
Salaries and wages	$ 879,102	$ 838,624
Employee benefits	121,175	126,141
Major maintenance materials and services	445,847	136,039
Grants in lieu of municipal taxes	285,353	348,891
Other materials and services	147,660	177,478
	1,879,137	1,627,173
Administration expense	294,485	298,179
	2,173,622	1,925,352
Income–		
Rentals	527,295	597,339
Wharfage	3,847	5,423
Miscellaneous	46,901	87,444
	578,043	690,206
Operating deficit	1,595,579	1,235,146
Capital expenditure	10,925	13,706
Net expenditure	$1,606,504	$1,248,852
Net expenditure provided for by:		
Transport Vote 110 of 1973-1974	$ 549,783	
Transport Vote 120 of 1974-1975	1,007,500	
	1,557,283	
Balance to be recovered from appropriations	49,221	
	$1,606,504	

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

SCHEDULE B

CAPITAL ASSETS AS AT DECEMBER 31, 1974

	Montreal - Lake Ontario Section	North Channel Bridge	Welland Section		Totals	
			Acquired Since 1959	Entrusted From Canada	1974	1973
Land	$ 10,049,158	$ 481,885	$ 20,100,298	$ 2,069,342	$ 32,700,683	$ 32,422,120
Buildings	3,741,144	1,005,004	3,400,805	2,783,459	10,930,412	11,621,909
Channels and canals	118,606,016		39,437,114	28,008,622	186,051,752	197,644,464
Locks	119,476,148		29,110,066	78,361,029	226,947,243	227,436,717
Bridges	25,792,932	7,067,953	835,666	4,677,683	38,374,234	41,711,462
Gatelifters	2,729,254			766,293	3,495,547	3,495,547
Movable equipment – including shore, floating, shop and other equipment	2,106,134		1,662,155	371,239	4,139,528	3,860,878
Works under construction	1,607,198		213,511,294		215,118,492	206,604,686
	284,107,984	8,554,842	308,057,398	117,037,667	717,757,891	724,797,783
Remedial works – expenditures on properties owned by others	46,863,896		11,813,471		58,677,367	55,236,187
	$330,971,880	$8,554,842	$319,870,869	$117,037,667	$776,435,258	$780,033,970

Note: Not included above are the capital assets of Non-Toll Canals under the administration of the Authority. After 1974 transfers of assets having a book value of $34,742,176 to the Department of Public Works and the National Harbours Board and a 1974 transfer of land valued at $657,240 to the Welland Canal, the Non-Toll Canal properties remaining under the administration of the Authority comprise land and improvements, substantially at Sault Ste. Marie, with a cost valuation of $8,153,149 and movable equipment with a cost valuation of $430,026.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974

1. Accounting policies

Inventories

Materials are valued at average cost reduced periodically for obsolete or slow-moving items. Minor equipment and shop work in progress are valued at cost.

Capital assets

Capital assets are recorded at acquisition cost except for those of the portion of the Welland Section entrusted to the Authority in 1959 which are recorded at values established by Canada.

Non-Toll Canal assets under the administration of the Authority are disclosed only in a note on Schedule B.

Interest on construction

Interest costs incurred during a construction period are capitalized until a project becomes operational.

Depreciation of capital assets

No provision for depreciation is made for non-movable structures such as buildings, lock gates, locks and bridges, because the Authority considers that its maintenance program maintains them in working condition.

For the Montreal-Lake Ontario Section provision is made for the replacement of equipment and machinery having an estimated life of less than fifty years at estimated replacement value over the useful life of the asset.

Deficit

The deficits of the Welland Section and Non-Toll Canals are recovered from parliamentary appropriations provided for that purpose, whereas the deficit of the Montreal-Lake Ontario Section is accumulated.

2. Investments in subsidiary companies

The investment of $8,000 for the total capital stock of The Seaway International Bridge Corporation Ltd., remains unchanged. As required by the operating agreement between the Authority and its U.S. counterpart the Saint Lawrence Seaway Development Corporation, the subsidiary has transferred to the Authority the net income of $211,175 for 1974, to be applied towards the interest and amortization of the cost of the Authority's North Channel Bridge. However, to date net income has been insufficient to meet total loan interest costs. Therefore there has been no amortization of the capital cost of the bridge.

The original investment of $1,500 for the total capital stock issued by the Great Lakes Pilotage Authority, Ltd. is unchanged. All deficits since acquisition have been recovered from Department of Transport votes.

3. Capital assets

Welland entrusted assets were reduced by $12,800,000 during the year to reflect transfers to the Department of Public Works of approximately two-thirds of the old channel between Port Robinson and Ramey's Bend, $12,600,000, the write-off of a demolished bridge, $800,000, and increased by the transfer of former Non-Toll properties, $600,000.

In 1974 a vessel struck and demolished the bridge mentioned above. The replacement cost of such a bridge is estimated to be not less than $5,000,000. Under the provisions of the Canada Shipping Act the owners of the vessel have limited liability of $700,000 for all claims arising out of this incident, which sum is less than the cost incurred by the Authority in removing the bridge from the canal.

4. Loans from Canada

Section 17 of the St. Lawrence Seaway Authority Act provides that tolls are to be designed to provide a revenue sufficient to

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

defray the cost to the Authority of its operations. Such costs are defined as including interest on loans, amounts sufficient to amortize loan principal over a period not exceeding fifty years, and the costs of operating and maintaining the canals and works.

Since the inception of the Authority, revenues have been insufficient to meet the full interest cost or any amortization of loan principal.

The terms of the Authority's financing arrangements were amended by Order in Council P.C. 1968-163 of January 25, 1968, which provides that loans received under section 28 of the St. Lawrence Seaway Authority Act in respect of the Montreal-Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Section, before amortization of loan principal, will permit. Any unpaid interest in respect of any year bears interest until paid, and the principal and interest are to be fully paid on or before December 31, 2009.

Outstanding loans in respect of the Montreal-Lake Ontario Section amount to $336,500,000 at December 31, 1974, with unpaid interest of $128,821,639.

Loans to finance the cost of modernizing the Welland Canal effected prior to September 23, 1966, were interest-free. Under Order in Council P.C. 1966-1828 of September 22, 1966, all loans effected after that date bear interest but loans and interest shall not be payable until construction of each Welland Canal project is determined by the Minister of Transport to be completed.

Loans to finance construction projects on the Welland Canal total $288,450,000 at December 31, 1974, including $72,500,000 on an interest-free basis.

Accrued and unpaid interest amounted to $32,822,016 during construction which was capitalized up to March 31, 1973, when the Canal became operational.

Interest rates range from 3 1/4% to 8 1/2%.

5. Claims

A claim has been made by C.N.R. in the amount of $5,002,039 representing the capitalized depreciation on additional operating plant required as a result of the construction of the Welland By-Pass Channel. The Authority rejects this claim on the basis that having paid for the additional plant and for the additional operation and maintenance costs, it should not be called upon to replace the plant forever. The claim may be submitted to arbitration for settlement as provided in the agreement between the parties.

A contractor has made a claim of approximately $900,000 against the Ontario Ministry of Transportation and Communications in connection with the Main Street Tunnel, Welland, which was constructed in conjunction with the Welland By-Pass. In accordance with an agreement of April 8th, 1971, between the Authority and Ontario, the Authority is liable for 50% of the amount of any settlement.

6. Contractual commitments

Outstanding contractual commitments with respect to major projects as at December 31, 1974, amounted to $2,109,000.

AUDITOR GENERAL OF CANADA
Ottawa, Ontario
K1A 0G6
March 24, 1975

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA, ONTARIO.
K1A 0N5

Dear Mr. Marchand:

I have examined the balance sheet of The St. Lawrence Seaway Authority as at December 31, 1974 and the statements of income and expense and deficit for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As described in Note 1 to the financial statements, the Authority does not provide for depreciation on all capital assets which are susceptible to deterioration and obsolescence.

In my opinion, except for the effect of failing to provide adequately for depreciation of capital assets as described in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Authority as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Authority, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Authority. However, attention is drawn to the disclosure in Note 4 to the financial statements that tolls charged did not comply with the provisions of section 17 of the St. Lawrence Seaway Authority Act.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1974

ASSETS	1974	1973
Cash	$15,983	$19,158
Accounts receivable	59,835	4,308
Equipment, at cost	74,408	73,428
Less: Accumulated depreciation	60,318	59,153
	14,090	14,275
	$89,908	$37,741

LIABILITIES	1974	1973
Due to The St. Lawrence Seaway Authority	$61,175	$ 7,549
Accounts payable	6,953	9,317
Deferred income from tolls	5,780	4,875
Debentures (interest free)	8,000	8,000
Capital stock:		
Authorized–50 shares of $1,000 each		
Issued – 8 shares, fully paid	8,000	8,000
	$89,908	$37,741

Note–The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridge system between Cornwall, Ont., and Rooseveltown, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1974, amounted to $211,175. This amount was transferred to The St. Lawrence Seaway Authority to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of $12,726,916 at December 31, 1974, compared with an unamortized balance of $12,320,631 at December 31, 1973.

Approved on behalf of the Board:

PAUL D. NORMANDEAU
President and Director

DAVID W. OBERLIN
Vice President and Director

I have examined the above balance sheet and the related statement of income and expense and have reported thereon under date of March 4, 1975 to the Minister of Transport.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1974

	1974	1973
Income:		
Tolls	$547,580	$521,116
Other	36,117	9,740
	583,697	530,856
Expense:		
Salaries and wages	256,448	262,909
Employee benefits	32,117	29,488
Maintenance materials and services	45,451	32,593
Advertising	18,049	16,958
Grant in lieu of municipal taxes	14,084	14,651
Rental of toll collection machines	12,775	12,775
Electricity, fuel and water	10,729	10,237
Provision for depreciation	4,624	4,595
Office supplies, etc.	3,092	3,236
Insurance	1,998	1,590
Miscellaneous	5,372	4,275
	404,739	393,307
Net income before extraordinary item	178,958	137,549
Retroactive rental settlement	32,217	
Net income, transferred to The St. Lawrence Seaway Authority (see note to Balance Sheet)	$211,175	$137,549

AUDITOR GENERAL OF CANADA
Ottawa, K1A 0G6
March 4, 1975.

THE HONOURABLE JEAN MARCHAND, P.C., M.P.,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1974 and the statement of income and expense for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1974 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

Yours sincerely,

J. J. MACDONELL
Auditor General of Canada.

URANIUM CANADA, LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1973
(with comparative figures as at December 31, 1972)

ASSETS	1973	1972
Accounts receivable	$ 21,286	$ 21,286
Prepaid selling expense	29,076	29,076
Interest in joint stockpile of uranium concentrates, at cost	26,261,937	18,063,460
	$26,312,299	$18,113,822

LIABILITIES	1973	1972
Accounts payable	$ 72,158	$ 702,476
Contractor's holdbacks	440,383	151,625
Equity of Canada:		
Advances from Canada (Note 1)	25,916,069	17,376,032
Less: Accumulated deficit	116,320	116,320
	25,799,749	$17,259,712
Capital stock: Authorized and issued–1,000 shares of no par value	9	9
	25,799,758	17,259,721
	$26,312,299	$18,113,822

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

G. M. MACNABB
Director

J. T. LYON
Director

I have examined the above balance sheet and the related statement of transactions in joint uranium stockpile and have reported thereon under date of December 17, 1974 to the Minister of Energy, Mines and Resources.

J. J. MACDONELL
Auditor General of Canada

STATEMENT OF TRANSACTIONS IN JOINT URANIUM STOCKPILE FOR THE YEAR ENDED DECEMBER 31, 1973

(with comparative figures for the year ended December 31, 1972)

	Cost to Canada of 76% share	
	1973	1972
Stockpile of uranium concentrates at January 1	$18,063,460	$ 9,318,967
Expenditure during year:		
Uranium concentrates	8,135,707	9,082,532
Storage, weighing and sampling	438	124,489
Freight	62,332	22,609
	8,198,477	9,229,630
	26,261,937	18,548,597
Less: Cost of sales		485,137
Stockpile of uranium concentrates at December 31	$26,261,937	$18,063,460

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Advances from Canada

   An amount of $29,500,000 has been provided by a parliamentary appropriation for the acquisition of uranium concentrates in the fiscal years 1970-71 to 1974-75 inclusive, of which $26,234,533 had been disbursed by December 31, 1973. An amount of $318,464 was refunded to Canada in respect of sales during the preceding year.

2. The joint stockpile of uranium concentrates is held for conversion in Metropolis, Illinois, U.S.A. in accordance with sales agreements.

3. The Corporation has entered into sales agreements for the entire joint stockpile at firm unit prices applicable to the year of delivery. Based on these unit prices and the deliveries specified in the agreements, which deliveries may be varied by the purchasers, the Corporation may experience a loss of about $600,000. The Corporation, as the government's sales agent for the joint stockpile material purchased from Denison Mines and the general government stockpile acquired since 1963, entered into seven purchase/sales agreements dated November 24, 1972 with electric utilities in Spain. The sales agreements provided for the sale to the owners of seven nuclear power plants of all the joint stockpile material as well as a portion of the general government stockpile. The income from such sales is expected to more than reimburse the government for the moneys expended for the purchase of the material sold under these agreements.

4. The Corporation's eight directors receive no remuneration as directors. The corporation's five officers, who are also directors, receive no remuneration as officers.

5. The Department of Energy, Mines and Resources expended $3,993 from Vote 10 on behalf of the Corporation for operating expense. The Department provides administrative services to the Corporation without charge.

URANIUM CANADA LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, December 17, 1974.

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1973 and the statement of transactions in joint uranium stockpile for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements give a true and fair view of the financial position of the Corporation as at December 31, 1973 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within the statutory powers of the Corporation.

J.J. MACDONELL
Auditor General of Canada.

FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1974 WERE NOT AVAILABLE AT THE DATE OF PRINTING.


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